

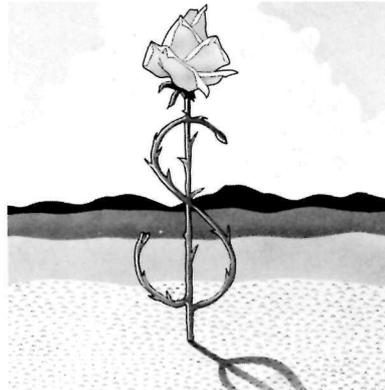
Trends

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Trends in Innovative Financing



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Introduction

Clearly, the central most important issue facing parks and recreation departments throughout the country is where to get the money to do the job and do it right. Despite all the talk about increased citizen participation, environmental and economic impact statements, new trends in leisure time activities and so forth, the central issue remains—where to find money to supplement dwindling public funds for public agencies, and how to meet the demands of private citizens for parks and recreation.

The innovative financing techniques and issues discussed in this issue of *Trends* run the gamut from zero-base budgeting and stretching tax dollars to ways to get something for almost nothing. The focus is on the need to create facilities which are by and large self-sufficient, or facilities which can support those programs, activities and areas which clearly do not make money. Despite the growing need for expansion of our services we must include a balance of “for a fee” or “for free” activities.

The trend of the future may well be that parks derive little of their budget directly from tax revenues. Bonds and other revenue producing activities may well subsidize those activities which intentionally or necessarily operate at a loss while still meeting community needs.

Essentially, there are six standard sources of funding for parks and recreation:

1. Tax revenues allocated by federal, state or local governmental bodies
2. Income produced from bond issues
3. Income derived from fees charged for specified activities and facilities
4. Income from trust funds, bequests and gifts
5. Income derived from grants or loans
6. In-kind contributions of manpower through the use of volunteer help.

In this special issue of *Trends in Innovative Financing*, we explore some of the alternatives and some of the issues raised in working out new means to finance public park and recreation efforts.

Clearly, the first area to examine is what you can do with what you now have in terms of re-allocating existing funds. The

article on "Zero-Base Budgeting" outlines one way to evaluate your budget, and the response so far to that system. Richard C. Trudeau, in his article on "Ways and Means to Stretch Tax Dollars," discusses some sound alternatives to using existing funds. Along those same lines, the article on using volunteers in the parks demonstrates how valuable free assistance can be in terms of dollars and cents and public relations.

The trend of the future may well be that parks derive little of their budget directly from tax revenues.

Raising funds from the public is often the only option available short of drastically cutting back a program or risking its stagnation. The case study of the Northern Virginia Regional Park Authority included in "Fee or For Free," however, demonstrates ways to creatively use tax monies, grants, income from facilities, volunteer help, and a lot of risk-taking to effectively operate a park with an emphasis on self-sufficiency.

The issue of grantsmanship cannot be ignored, despite the fact that it is not so much an innovative financing technique as one which should be an integral part of any park manager's development plans. One could easily devote an entire issue to this topic; however, in recognition of the fact that one can only set down the most rudimentary guidelines for researching and courting a grant, we have devoted a single article to the topic.

The basic issue facing every budget formulation and administration in parks and recreation is the question of fees and

charges—that is, what to charge for which activities, when, how and why. These questions cannot be simply answered, but the variables to be considered are discussed, along with several examples taken from actual experiences. Along these same lines of practical experience, the concept of an Enterprise Fund approach to accounting and management of self-sufficient facilities used in Montgomery County, Maryland, is also discussed.

The use of historical societies to help manage and maintain historic sites is explored in the article on "Historical Properties: A Case for Leasing."

There appears to be a trend towards self-operation, but the issue is still worthy of debate. Darrell Winslow, executive director of the Northern Virginia Regional Park Authority, presents a case for self-operated, self-sufficient facilities. Bill Forrey, Director of the Pennsylvania State Department of Parks, illustrates how he leases historic sites to maintain the property without the burden to the state of funding operating costs.

Finally, the importance of presenting one's plans and intentions carefully for possible investments, trust funds, and bequests or gifts is discussed by G. Randolph Worls, and examples of gifts, grants and donations of land is covered in "Gift and Take."

Raising funds from the public is often the only option available short of drastically cutting back a program or risking stagnation.

This issue of *Trends* is by no means an exhaustive treatment of the subject. Rather, it is an attempt to highlight a number of viable alternatives for those seeking new ways to cope with an old problem.

Zero Base Budgeting

\$1,074,600
77,800
4,000
\$1,156,400

\$1,283,600
131,700
19,000
4,000
\$1,438,300

\$1,083,874
81,465
8,613
\$1,173,952

Zero-base budgeting is a concept that has been popularly perceived by both private industry and government in the past few years. It is considered by many as an effective approach to budget review because it allows administrators to take a comprehensive look at their programs, and requires them to justify all the expenditures rather than justifying increases alone in the traditional way.

President-elect Jimmy Carter, during his tenure as Governor of the State of Georgia, was one of the early proponents of this system of budget and management evaluation. Georgia has been using zero-base budgeting (ZBB) for the past five years. It is likely that the new President will implement a similar system at the federal level.

Several state governments, in addition to Georgia, have adopted ZBB in whole or in part including Texas, Illinois and Delaware. Other states, including New Jersey, Louisiana and Pennsylvania, use a different form of comprehensive budgeting. Finally, Texas Instruments is probably the best known example of a private sector organization employing ZBB; however, many other firms have adopted ZBB to their entire budget process to get a better handle on their expenditures, overall direction and growth potential.

While zero-base budgeting is an innovative approach to finance, the final reviews are not yet in and the process is not without its critics. It is still being refined,

explored and adapted by state, local and federal agencies to help produce the best possible evaluation of their budget status.

. . . it allows administrators to take a comprehensive look at their programs, and requires them to justify all the expenditures rather than justifying increases alone . . .

Before launching into a description of the pros and cons of zero-base budgeting, a closer look at that process is necessary. Originally designed by Peter Phyrre and articulated in his book on *Zero-Base Budgeting* (John Wiley and Sons, New York, 1973), the process operates as follows:

1. Objectives are established by top management and communicated to functional managers before the budget is prepared.
2. Functions for purposes of budgeting are then described. These may be organizational units, program units, functional activities, etc.
3. Each unit manager (function, program, etc.) is expected to analyze alternative means of accomplishing that function and to decide the best alternative.
4. The manager then develops the budget requests for the function into 3 or 4 "decision packages." Each decision package represents a different program level.

5. The program levels used are:
 - a. *Minimum Level*. This is a program level *below* that of the previous fiscal year. It is intended to be the lowest possible level of operation, below which it is not realistic to operate the function at all. It is in most cases 70-85 percent of the operating level of the previous fiscal year.
 - b. *Base Level*. The base level is similar to a current services level. It represents a continuance (or reduction) of operations from the previous fiscal year. It can include uncontrollable cost increases or decreases of non-recurring items.
 - c. *Increase Levels*. This category can be divided into two sections so that there are four program levels rather than three. As used in Georgia and recommended by Phyrre, the two levels of increases would be:
 - 1.) Resource increases required because of increased *workload*, and
 - 2.) New resources required to carry out a requested *improvement* of an ongoing operation or for a *new* operation within a function (new functions would have separate decision packages).

6. Usually *each* of the decision packages contains the following information:
 - a. Details of total costs broken down into various categories.
 - b. A description of the function in terms of services provided the *previous* fiscal year.
 - c. A description of the function or activity in terms of its objectives.
 - d. Quantitative measures including (1) effectiveness data, (2) workload data, (3) efficiency data.
7. In addition to all of the above information, the three (or four) decision packages of program levels require additional specific information:
 - a. *The minimum level* requires an explanation of the impact of consequences of terminating the services presently provided which this level would exclude.
 - b. *The base level* requires an explanation of any changes in the cost of current services from the previous fiscal year.
 - c. *Increase levels* require justification of *workload* increases and costs over the base level and/or of new and improved services sought and resulting costs.
8. Usually each decision package contains additional detailed supporting information such as capital outlays required, contractual expenses, etc.
9. Decision packages are then ranked in priority order by each functional, organizational, or activity manager who prepared the packages. They are then usually consolidated for further ranking higher up the organizational ladder before final decisions are made.
10. The final budget usually is some variation of the traditional line-item format.

President-elect Jimmy Carter, during his tenure as Governor of the State of Georgia, was one of the early proponents of this system of budget and management evaluation.

Another similar approach, used in the state of New Jersey and elsewhere is for unit managers to use arbitrary program levels; 0%, 25%, 50%, 75%, 100%, 125% and 150%, or variations thereof. Each level is analyzed for its potential effect, cost, benefits, etc. Ranking is done in a similar manner.

The most important factor in implementing a ZBB system is apparently to tailor the system to meet an organization's individual needs. There are some state agencies which use a zero-base review for only specific programs, very often a different one every year. No single process is suitable to all budget structures or operations.

Pros and Cons of ZBB

On the plus side, ZBB seems to help managers look at the programs and critically examine their spending patterns. In Georgia, the state uses four different program levels—minimum (about 75 percent of the previous fiscal year), base (current services), workload, and new or improved. They are continually modifying their system, but are happy with it in general.

Usually each decision package contains additional detailed supporting information such as capital outlays required, contractual expenses, etc.

In Texas, the state's biennial budget system has adopted ZBB using three program levels in most departments effectively, despite the heavy workload it imposes on middle management. Similarly, the three departments in the state of Illinois using the three program levels—minimum, base, and increases—found the process effective for top management but difficult for mid-level people saddled with the justification process.

On the negative side, the state of New Mexico rejected the ZBB system because it involved so much paper and rehashing of old issues. Several prominent budget analysts express similar reservations about instituting the system on a yearly basis. Charles Schultze, former director

of the Office of Management and Budget and the author of a yearly report on the federal budget issued by the Brookings Institution, feels that there aren't enough analysts to do an adequate evaluation job and that the costs in terms of political opportunities made available by instituting such a system may force too many fundamental changes at any one time.

Charles Schultze, former director of OMB . . . feels that there aren't enough analysts to do an adequate evaluation job . . .

Regardless of the level of review, it is clear that the concept of a more in-depth justification for all expenditures at the public and private level, is going to be necessary. In order to develop innovative financing techniques and approaches, it is first necessary to get a good handle on one's present status.

Editor's Note: Much of the material included in this article was taken from a review of Zero Base Programs prepared for the National Park Service by George Gowans and his staff at the agency's Policy Division.

Ways and Means to Stretch Tax Dollars

by Richard C. Trudeau

As Americans become more and more conscious of ways to improve the quality of our lives, the demand for more park and recreation facilities continues to expand. Yet, at the same time, park and recreation budgets are being cut virtually everywhere.

Faced with this inescapable reality, it is clear that we must seek creative and innovative ways to stretch tax dollars. Unless we are innovative financially, we may not even be able to keep present programs going.

As general manager of the East Bay Regional Park District in Oakland, California, I have seen a number of golden opportunities slip through our hands. Over the past five years, however, we have realized \$13 million in either saving tax dollars or in increased funding. At the same time, we can look forward to \$60 million over a ten-year period from a tax increase proposal passed in 1971.

Essentially, there are five methods to stretch the tax dollar:

1. Internal economies through more efficient use of existing funds, property and staff;
2. Extending projects through funding by private capital;
3. Inter-agency cooperation on new projects;
4. Additional funds through wills, gifts, bequests and grants;
5. New money via legislation and alternate sources of tax funds.

Unless we are innovative financially, we may not even be able to keep present programs going.

Internal Economies

Invest temporarily idle funds at the highest going rate of interest. This can be done with banks at a daily rate of interest and with large sums of money, even one day's interest can be worthwhile.

On other occasions, government bonds may offer a greater return, if you have a long-range fiscal plan. We have gotten as high as 12 percent interest at times. Revenue from investment interest during the past fiscal year on roughly \$8 million in tax revenues totaled \$455,594.



East Bay Regional Park District uses a fast-track system of construction management to save time and money.

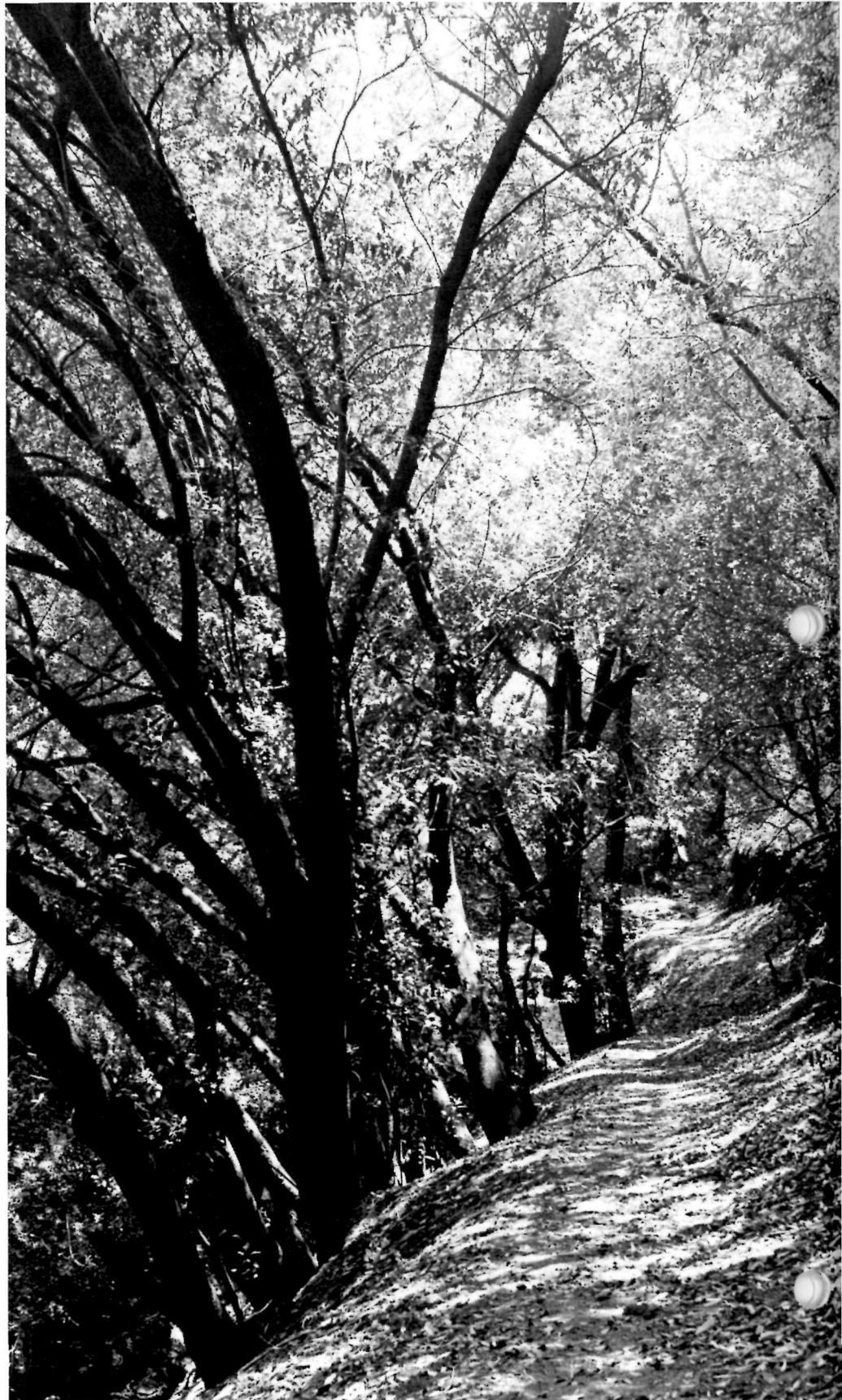
Use outside contractors where private operators can do a job better and with less cost. For example, our Superintendent of Maintenance found that it was cheaper and more efficient to use private sanitary companies than it was to have our own personnel pick up the garbage in our parks. We have such contracts in eight parks, utilizing gondolas which hold two yards (202 gallons) at the monthly rate of \$70.00 per gondola during the summer season and \$50.00 per gondola during the winter. We estimate a savings of \$52,000 annually.

We're also going to try outside project managers this year on a number of capital development projects which have severe time limits and where our own staff can't handle them. We think this will save money over the estimated 10 percent construction cost increase each year, plus getting jobs done faster, which in turn should better satisfy public demands.

Utilize qualified outside specialists to augment staff rather than hire additional staff on certain projects. For example, we have retained Jay Ver Lee, retired Oakland Park Superintendent, to help us with some concession contracts because of his expertise. We also have an outside specialist help us with internal career ladders and training.

At the same time, we will lease out our own trained staff people, where they can help another public agency. We have, for example, leased our grazing expert out to two cities at \$30.00 per hour. Another city wanted to lease one of our planners to help with proposed development plans for several community parks prior to a bond issue. We couldn't spare him at the time, but will probably do so another time. Leasing employees during slack periods to assist other agencies has great potential for the future if you cannot afford special expertise on your own staff.

Lease out open space parklands for grazing purposes. This technique has the triple benefit of cutting down on the threat of grass fires, helping the cattle industry and providing revenue for use. Last year, for example, we had grazing on 15,000 acres (23 square miles) which produced a total of \$107,000 in revenues for the District and added about 350,000 pounds to the cattle!



Use volunteers to do jobs which staff people cannot do. For example, we had a local advertising and public relations firm help us, as a public service, develop brochures and television spots without any direct cost to the District. Such service has meant about \$15,000-\$20,000 in services provided to us annually. In addition, volunteers help with grading trails and, we have even successfully used volunteer realtors who have negotiated land options for us without cost or at minimal cost.

Try a modified zero-base budget. The idea of scrutinizing a major part of the budget, including old programs and procedures, and making priority reviews of expenditures was initially viewed with alarm by our staff. Now that we have gone through the process, we find that we have greater efficiency in budgeting and have involved more employees in the decision-making process. We involved 56 different employees at all levels in the evaluation of some 1,000 decision packages on projects totaling \$3 million. These packages were evaluated in terms of what is most important in view of planning and funding.

The process enabled our management review team to find an estimated savings of \$400,000 in operational costs over last year. We owe a special debt to Donald Anderson, Budget Director for Southern California Edison Company, for his special assistance and guidance in this process.

Planning for five-to ten-year periods, with adherence to a Master Plan of land acquisitions and "Acquisition Evaluations" which anticipate proposed development, maintenance and operation costs, can be helpful. We also have a five-year capital development program to help in this part of our long-range planning. This should help utilize additional planning funds from new state legislation and do a better job in applying for Land and Water grants, as well as in trying for gifts and foundation grants (see stories this issue on gifts to parks).

Private Funding

At East Bay Regional Park District, we have at least \$2 million in additional recreational facilities obtained solely through private funding sources. We have two public golf courses on parkland because of

private capital. One was initiated with a private investment of close to \$1 million (including an 18-hole course, driving range, restaurant and banquet facilities, a swimming pool) which will eventually become the property of the District. The second course involved private capital to renovate an older course in one of the parks. The lessee has put close to a half million dollars into the renovations over the first five years, and has returned an excess of \$60,000 in rental to the District with the proviso that such percentage rental will be increased after the fifth year. Title to the improvements will go to the District on or before expiration of the 25-year lease period.

We also make lands available for temporary special use facilities. We have worked with the YMCA, the Boy and Girl Scouts and the Campfire Girls on camping shelters in a number of parks. A local women's club contributed \$10,000 to create an "Environmental Tot Lot" in another park which they use on weekdays during the school term. And, the District advanced funds to construct an equestrian center and a marksmanship range in another park. A nonprofit organization covers all maintenance costs for the Tot Lot plus it pays back the District 50 percent of construction costs over a 25-year period. A similar arrangement has been made for the equestrian facility. These projects are in addition to concession agreements with other private operators.

Inter-Agency Cooperation

While inter-agency cooperative relationships can be both difficult and complex, it is clear that we are connected and dependent on our city and county governments. We have found new ways of working together to create new parks with both the Park District and other governmental agencies joining in the funding. For example:

- Together with the Alameda County Water District, we jointly purchased an abandoned quarry, each making use of that quarry for our own special purpose—ours, of course, for recreational uses such as swimming and boating, and the Water District as part of its ground water replenishment program.
- A joint Regional-City park along a four-mile shoreline area of some 308 acres is in the planning stages thanks to the

cooperation of the City of Martinez, a group of interested citizens, and some state legislators. It is a complex effort involving state legislation to clear up title to the lands plus the division of the land into segments from city and regional agencies, plus private grants.

- To accelerate the District's Master Plan, several cities have provided us with part of the proceeds from their share of a 1964 State Park Bond measure so that projects in their area could proceed. Plans call for the development of a trail, which will connect three Regional parks, plus funds to help in the development of two other water-oriented Regional Parks.

- We pooled our resources to hire consultants to develop our Master Plan and an Open Space Study with the Association of Bay Area Governments (ABAG).

- We supplied the basic funds to ABAG, which enabled us to get 701 planning funds from HUD to match our allocation plus theirs. We applied the same technique in a joint study with the Bay Area Rapid Transit (BART) on a proposed trails program going from BART stations to Regional Parks, with BART matching our seed funds with a Department of Transportation grant.

- We joined forces with the Alameda/Contra Costa Transit District to jointly fund bus service during the summer months to a number of Regional Parks.

- We persuaded the Board of Supervisors in one county to provide us with revenue sharing funds to help in the acquisition of new parklands in one area of that county.

- We initiated a study of our Ridgeland area of several thousand acres. Three county governments, the federal Bureau of Outdoor Recreation, and ABAG have joined us in putting up \$15,000 cash or services to fund the study which will examine potential uses of the land such as farming, cattle grazing, housing, mining and open space.

Wills, Gifts, Bequests and Grants

We have set up an Inter-County Parks Foundation, now eight years old, to accept gifts of land and money on a tax-free basis, and we have a development director who actively pursues gifts, will bequests and grants. In eight years, we have



attracted more than \$500,000 through this Foundation and received a major grant of another \$500,000.

. . . it is clear that we are connected and dependent on our city and county governments.

Legislation

Our greatest monetary successes have come from our involvement in state legislation. Because of an Urban Parkland bill passed this year providing \$25 million for the state, we stand to receive about \$1 per person based on the population in our two counties. The program may also go for three years on a 75 percent state-25 percent local matching basis.

There are many bills which provide funds for specific recreational facilities, and there are pieces of legislation which set aside monies for which we may apply. For example, currently we have a law enforcement study underway which was funded by legislation which enabled us to apply for a grant. We have anticipated building a fishing pier and a railroad

bridge crossing through another legislative program and have just applied for a "clean waters" grant through another program.

Probably our best effort culminated with the doubling of our tax base in 1971. Through legislation, and a public vote campaign, the base has been doubled and we can look forward to programs to acquire new parkland, and developmental and operational programs. We estimate the tax increase has provided us with an additional \$60 million for the period 1972-82.

As with other local agencies, we place heavy reliance on property tax revenues. In California, property taxes provide \$8 billion a year to local governments. It is the largest single source of tax income. Local shares of sales taxes account for another \$1 billion.

Our greatest monetary successes have come from our involvement in state legislation.

But, "miscellaneous local taxes" are on the increase and now provide \$1.2 billion annually to local government in California. With property tax reform measures abounding, it behooves us to search and

find new alternate sources of revenue. It is in the miscellaneous tax category that we are now focusing our attention for park and recreation purposes. We have two volunteer tax experts advising us.

Economic Impact

Finally, we are looking for ways to assess the economic impact for the entire Park District and every park in it. Specifically, what will *this* park provide in employment, construction costs, the cost of food for picnics, fishing, other equipment, and transportation.

If we can develop such an economic impact assessment, it will help keep the public with us.

Last April I saw a friend's income tax return just before he mailed it. He took the usual exemptions for himself and his wife, and in the space set aside for listing children he wrote, "Watch this space next year." Try some of these ideas and your own creative methods for stretching the tax dollar. Then look at your results next year!

Mr. Trudeau is General Manager of the East Bay Regional Park District in Oakland, California.

Volunteers

Increasingly, public institutions are turning to the community, asking for volunteer help to meet public needs when budgeted dollars will not allow them to hire additional staff. Just as museums use docents, volunteers who help with educational programs parks are turning to volunteers to help enhance their efforts.

Volunteers are used a great deal in living history demonstrations of crafts and lost art forms, for lectures on nature, even for some administrative help, or to run classes which the institution could not otherwise afford.

It is crucial, however, that volunteers be carefully treated so that individuals see their position as one which has mutual benefits. This means that any extensive volunteer program should be carefully orchestrated so that volunteer time is well-used in meaningful jobs that are rewarding. Volunteers not only augment a salaried staff, but provide better links with the community. They may be your best public relations effort.

Just as museums use docents, volunteers who help with educational programs, parks are turning to volunteers to help enhance their efforts.

Organized programs using volunteers in park and recreation efforts are increasing each year. The Volunteer Conservation Corps, for example, has been responsible for building trails in parks and wilderness areas throughout the country. The organization is operated by the National Hiking and Ski Touring Association of Colorado Springs, Colorado. They have worked in wilderness areas of federal and state parks. Volunteers sign up to work for two-week stints during the summer. Whole families can apply. They work in teams clearing areas, building trails, repairing ones which might have eroded. They might also get involved in environmental inventories and other tasks arranged in advance with park supervisory personnel.





Similarly, members of the Sierra Club plan "service trips" to areas needing clean up, trail building, restoration work. Both the VCC and the Sierra Club programs provide free volunteer aid.

The nationwide Youth Conservation Corps (YCC) offers the services of young people for a minimal amount of money, about \$50 a week plus board and room. The size of the YCC effort each year is determined by Congress and projects have to be well worth the involvement of young people. The YCC program is designed to build youthful awareness and appreciation of our environment while improving public lands.

Volunteers in Parks Program

The National Park Service operates a Volunteers in Parks (VIP) program which offers people opportunities to work in the areas of: living history; arts and crafts; history, archeology and natural sciences; environmental study and resource management. Under the program, individuals apply for positions with their local parks and, if accepted, are given an orientation and placed in a position which would not otherwise exist.

Volunteers not only augment a salaried staff, but provide better links with the community.

In other words, without the aid of these volunteers, some parks programs would not be as rich as they are by virtue of the important contributions made by these volunteers.

The Park Service is prohibited, however, from using volunteers in positions which should be salaried. Maintenance and law enforcement jobs are not considered volunteer positions, for example. It is difficult to assess in dollars the contribution volunteers in the national parks make to the overall effort.

The advantage of this type of volunteer program is that a park can be enriched by an individual's unique experiences and insights and relate those experiences to the park. For example:

- At Cabrillo National Monument in California, volunteers give visitors a view of life in 1887. They dress in the garb of the



day and make food and discuss the life of the people who stayed at the Old Point Loma Lighthouse.

- In Cape Hatteras National Seashore, volunteers teach art classes to help students gain a better understanding and appreciation for the environment.

- In the Great Smoky Mountains National Park, a retired teacher rings the bell of a one-room schoolhouse and talks to visitors about the period, about the way classes were taught at the turn of the century in that area of the country.

- Native Mississippi craftspeople demonstrate the arts of blacksmithing, split oak basket making, carding and spinning at Natchez Trace Parkway.

- A Ph.D. candidate at Yellowstone National Park spent one summer demonstrating fly rod fishing techniques using equipment donated by the Fenwick Fly Rod Company.

- A high school biology teacher spends his summers conducting boat tours, hikes and evening programs at Acadia National Park.

Interpretive programs can be enriched by the use of volunteer help in almost every area—from crafts to history to ecology.

There is another side of volunteer assistance which has yet to be explored in any great depth—that of combining volunteerism with education. An exciting effort is now underway in Fairfax County, Virginia, which links volunteer aid and vocational education.

Park Development as a Learning Experience

Vocational education students in the construction trades in Washington's suburban Fairfax County, Virginia, have an opportunity to build an entire park

facility themselves, using the experience to build their own skills while providing the present and future residents of the county with a well designed ecology study center.

Under a rather unique volunteer program operated in conjunction with the Fairfax County schools, students from all over the sprawling county near the nation's capital come to work on two different sites owned by the Northern Virginia Regional Park Authority—an ecology center and a rowing facility.

Interpretive programs can be enriched by the use of volunteer help in almost every area—from crafts to history to ecology.

There are 85 full-time construction trades students and 60 part-time students working on a complex which will eventually include a dining facility, six dormitories, a bath and shower house, a well house and a pond making up the ecology center. The rowing facility is just beginning. Funds for materials for the ecology center, called Hemlock, come from a federal Community Development grant to the county of Fairfax from the Department of Housing and Urban Development.

The effort began three years ago when a park-interested citizen's group approached the county's Director of Vocational Education and the system's Supervisor of Construction Trades, asking if they would be interested in building the study center, a new park planned by the Northern Virginia Regional Park Authority.

"We were looking for a long-term project at the time," says Bernie Blankie, the program's supervisor/principal. "Single family homes, like the two we built, don't lend themselves to the phasing of tasks that we needed in order to have students working all the time." The construction trades program does continue to offer experiences in residential, commercial and industrial construction, but the Hemlock project is by far the largest single undertaking.

The large site (200 acres) and the diverse buildings under construction enable carpentry and masonry students to work continuously, with electricity and plumbing students coming in at the appropriate moment to do their work.

The setting for the park is in the woods—there isn't a corner store, a major highway or a parking lot for miles around—none of the usual diversions for high school students. The young people enrolled in the program are, by and large, students who found the traditional high school experience unrewarding. Many were truants. Others may have had thoughts about dropping out. Some were behavior problems.

Since the inception of the program at Hemlock, the number of students has doubled every year. The absentee rate, Blankie reports, is lower for the students than when they were enrolled in traditional school settings. "Let's face it," says Blankie, "a lot of these kids would be hanging around parking lots if they weren't here."

Vocational students . . . have a unique opportunity to build an entire park facility themselves

Originally the program was limited to small classes with students bussed to the site for the work experience, and then bussed back to the schools for academic classes. Today, those who are accepted to work at Hemlock have their total learning experience on site. A trailer and student-built classrooms are used to teach English, social studies, blue print reading, and relevant math. As much as possible, the academic classes are related to the trades.

"A boy who has trouble reading doesn't need to learn about Shakespeare," says Blankie, "he needs to learn how to read."

Similarly, in history, students may learn about the way in which government serves them through building permits, and codes and regulations created to protect the consumer. Or they may learn about the history of the site on which they

are building, or the way to trace a structure's history by using government documents like building permits. Math problems are related to drawing up realistic estimates, reading rulers and triangulation to determine angles for roof trusses.

"County students are provided with a meaningful education where everything they learn has recognizable relevance. We are teachers in this setting—the building itself is only a by-product," says Blankie. To date, the by-products of the learning experience include a potting shed for the Park Authority nursery, an office and several classrooms plus the beginnings of several of the permanent structures at Hemlock.

The teachers for the construction trades at the site are all dedicated trades people who have been certified to teach in this program. There is a genuine feeling of dedication to the project, to the students, on the part of all the instructors—trades teachers and academic instructors.

"All of the teachers out here have to be special. We've acquired each one with great pain. Each teacher becomes intimately involved in the whole construction project. The teachers here don't have the extensive support available to them in a traditional setting. There isn't a xerox machine to run off a few copies of this or that. They can't call down to the office and have the janitor sent up to adjust the heat or fix a door.

"Our teachers have to be creative, self-motivating. They have to learn how to make do—and they have to really like it. If they adjust to all these differences, and like it, it's probably the most satisfying spot they can find as teachers," concludes Blankie.

"County students are provided with a meaningful education where everything they learn has recognizable relevance."

The lower absentee rate is a clear reflection of the student's love of the project. "Our kids are highly motivated," reports Blankie. "Out here they are faced with the staunch discipline mandated by the tre-

mendous safety precautions which must be taken for their own protection and the excessive freedom of being out in the open spaces without hall monitors and rigid controls on students' exact whereabouts. We expect them to be working." The safety factor is so crucial that one infraction means an automatic, permanent suspension—and there have been very few in the program's three years.

An additional benefit seems to be overall increased student motivation to perform academically. Students go on to college, continue studies in the trades, or go directly into jobs in construction. Some work at Hemlock a year or two, others may work three and four years.

The overall undertaking is impressive. Students from every corner of the 12th largest school system in the country, with the largest transportation fleet in the nation, have an opportunity to make a lasting contribution to their county.

"It may take more time than if we were building a park," says the Park Authority's executive director, Darrell Winslow, "but we couldn't afford to do it without them. The materials are provided through a grant, the labor is free, the craftsmanship excellent."

"It think it's a fantastic approach to county development and to education," concludes Blankie.

Getting a Grant

Grantsmanship is a cultivated art—one which requires great amounts of time, energy, and creativity. Both the public and the private sector offer numerous opportunities for parks and recreation departments to apply for funds through recognized programs. Beyond those programs with readily identifiable goals, limitations and restrictions, are the myriad private foundations who will entertain virtually any worthwhile proposal.

Grantsmanship is a cultivated art

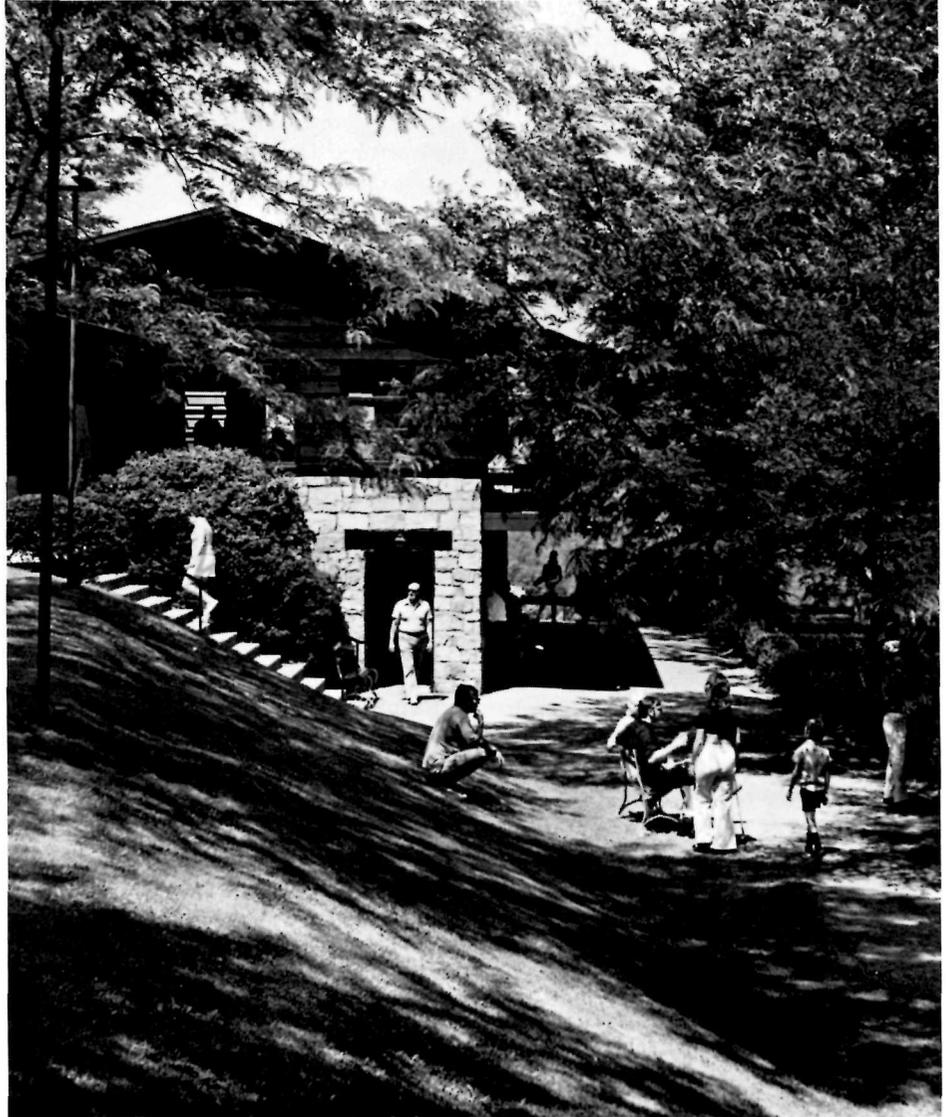
The question is, how do you get your foot in the door? Professional fund raisers caution their clients that the average successful grant takes about nine months to process—from the time you apply to the time you might expect to see any money changing hands. The percentage of successful applicants is quite small. Track records help, contacts help, but when you're starting out, you can expect to lose many more battles than you win.

Research: The First Step

The best way to get a handle on the potential sources of funding is to invest time in research. For the public sector, at the Federal level, the *Catalog of Federal Domestic Assistance* (\$16 from the Government Printing Office, available on a subscription basis in looseleaf form to allow for updates in programs), lists all government programs which might possibly provide grants, how much, and who is eligible.

The best way to get a handle on the potential sources of funding is to invest time in research

The National Endowment for the Arts has a multi-agency annotated catalog called *The Cultural Directory*, available from the Associated Councils on the Arts, 1564 Broadway, New York, N.Y. 10036 for \$4. It lists all arts-related grant programs.



The National Park Service offers Historic Preservation Grants-in-Aid to state historic preservation offices. Information on the grants can be obtained by writing to the Grants Administration Division, Office of Archeology and Historic Preservation, National Park Service U.S. Department of Interior, Washington, D.C. 20240.

An important Department of Interior grant program is the Bureau of Outdoor Recreation's Land and Water Conservation Fund grants. Under this program, 50% of project costs for acquisition, development and planning of park and recreation facilities must be matched by non-federal funds.

There are many other federally funded programs involving activities for the elderly, youth, educational programs, anti-pollution programs, which might be relevant to your park or recreation area. Careful reading of the *Catalog of Federal Domestic Assistance* will help identify possible sources of federal funds.

At the state level, a great deal of research is to be done to tap every possible source of funds.

Information on the private sector, at least private foundations, is neatly organized by The Foundation Center which

has libraries in Washington, D.C., New York, Chicago and Los Angeles. There is a *Foundation Directory* which lists all major foundations, their fields of interest, areas they fund both in terms of geography and content, and the amount of money they have to distribute. Along with the *Foundation Directory*, which is available in most public libraries in the reference section, careful reading of the *Foundation News*, a publication of the Council on Foundations, is recommended. In this magazine, there are hints on ways to write and present proposals, along with a listing of current grants awarded by members of the Council on Foundations. This is probably the best indication of the current funding patterns. You get an idea of the maximum amount of money they award, in what areas. If you are considering applying to a particular foundation, and through your research have discovered that some organization you know, or one nearby, has recently received a grant, call them and talk to them about the approach they used. In most instances, people are more than happy to help, particularly once their money is secured and they don't view you as a potential competitor.

Careful reading of the Catalog of Federal Domestic Assistance will help identify sources of possible federal funds.

The importance of good research cannot be sufficiently stressed. The time spent in getting a good handle on what is available and where, will save many agonizing hours later on. If you are near a Foundation Center library, this is even more helpful, because the grants are divided into categories—for example, you could look under "recreation" and find all those foundations who had made grants in the area of recreation, or youth activities, and so on. The *Foundation News* does a topical survey as well, which is extremely helpful.

Once you have a list of potential foundations, it might be good to write (if you have the time) and ask for specific material on their grant programs. The more information you have, the better. Even if the

foundation brochure confirms what you have already discovered through your own research, you can learn things from the way in which it presents itself: is it encouraging? discouraging? conservative? enterprising? Do they tell you *how* they want to hear from you?

Foundation officers are in constant touch with one another.

In addition to research on the larger foundations, don't overlook small local foundations—family operated organizations which exist primarily on paper and in the files of attorneys for wealthy families. The Tax Reform Act of 1969 requires all foundations to distribute a certain percentage of their assets each year, so even if a foundation is in fact a tax shelter, the principals still have to give away a certain amount of money, and if you research it correctly, you might well be the recipient. How do you find out about these smaller foundations? In most cities or states, they have to register with the government and declare their intent and their principal officers. If you can make contact with their principal officer at the local level, you may find an extremely enthusiastic individual.

Making The First Contact

In approaching a foundation, the first contact should not be by phone, or in person, unless you have some special entree. Most foundations, and even most governmental agencies, federal or state, prefer a short two-page letter which essentially capsulizes your proposal. The letter should state:

1. What your organization is and does
2. Who supports your efforts
3. Your current budget status
4. Your proposal—its objective
 - the methods by which it is to be accomplished
 - how much time is involved, how many people
 - how much money is required
5. Your tax exempt status or lack of it
6. Whether you have undertaken similar projects in the past
7. Whether you are seeking support or have had support for these efforts from

other foundations—who, how much, and when.

This initial letter is crucial. A poor presentation means that your chances of going the next step are slim at best. Take time to write a letter which gives them all the information they need to determine if they should encourage or discourage a proposal. In some foundations, you may need to do very little other preparation if the letter is sufficient. In others, there are elaborate forms, meetings and a well defined process which must be carefully followed.

What If Your Letter Is Rejected?

There are standard form letters of rejection, and that may be apparent when and if you receive one. However, some foundation officers will take the time to tell you why they rejected your letter of application. You must carefully re-evaluate your research to see if the flaw is in that area. If the letter of rejection indicates enthusiasm for the idea but concern over a basic cash-flow problem, or perhaps a problem of meshing the concept with their existing pattern of giving, perhaps they would direct you to other sources of funds if you ask. If you feel an additional letter, or perhaps a phone call might bring a friendly response, by all means try.

A poor presentation means that your chances of going the next step are slim at best.

Does Macy's talk to Gimbels? In the foundation world, the answer is yes. Foundation officers are in constant touch with one another. They know who has given what money and where. They discuss proposals. They may even decide to jointly fund a proposal. What does that mean to you? It can in fact work in your favor if you have met with a friendly or sympathetic foundation officer who is not interested in funding your project but feels that it is sufficiently worthwhile for some of his or her colleagues to consider. If that is the case, perhaps he or she could make a phone call for you, draft a letter, or in some way ease your access to other foundation people. On the negative side,

if you do a poor job with one foundation officer, you may have unwittingly done harm to your cause with another foundation.

The Proposal

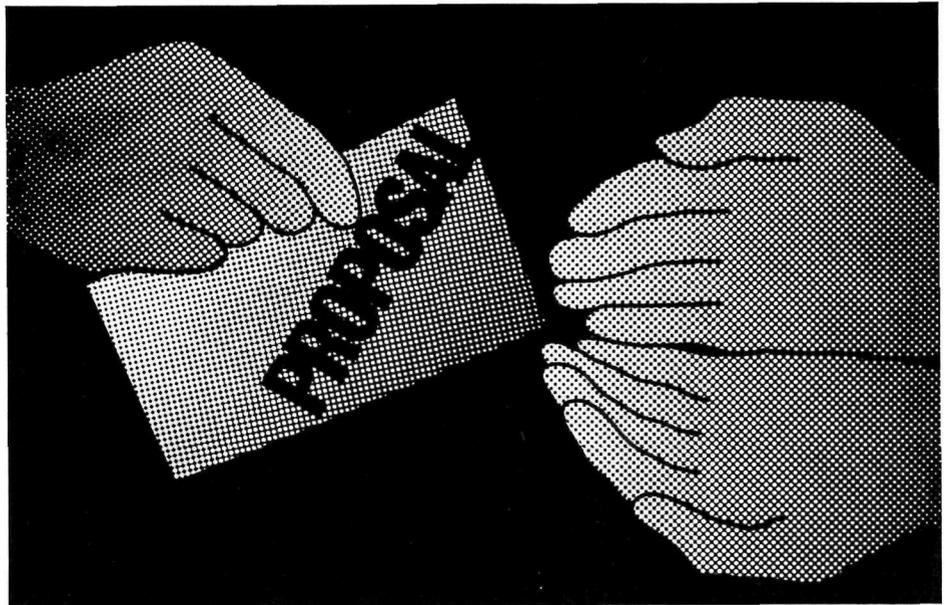
There is a knack to writing a good proposal. It should be concise, easy to understand, well presented, with no questions left unanswered. In a sense, proposal writing combines the art of good promotion with the art of concise description and articulation of ideas. The two do not always go together. Before you begin, you should have some idea about the format the foundation wants to read—some refuse to accept anything over a specified number of pages. Others are happy (or so it would seem) with endless documentation, endless assurances and full resumes of anyone connected with the association.

In brief, beyond the who, what, where, when and why, you should have:

1. A concise description of the proposal which gives the reason it is so important, the overall objective of the effort and the means to that end.
2. A developmental plan, perhaps with a tentative schedule.
3. Some indication of ways in which you will be able to determine its success.
4. The population served by this effort.
5. The other efforts existing in the area to meet the need discussed in the proposal.
6. The kind of support you have for the project from the community.
7. The kind of staff who will be working on the project (including resumes of leading people).
8. The projected budget.
9. The other sources of funds or in-kind contributions that are being made available to this project.
10. The organization's overall financial status, set forth to make it clear why funds must be sought from outside sources.

There is a knack to writing a good proposal.

Any supporting material that might add to your proposal to sell your idea should be included—clippings from local papers



endorsing your efforts, letters from prominent people in the community, publications put out by your department, anything which might add to your case.

The Waiting Game

The amount of time necessary to evaluate proposals is largely dependent on the size of a foundation. Many foundations, even those with large amounts of money, have small staffs, who have a great deal of difficulty simply sorting through the numbers of proposals made to the foundation. Make sure you know when the board meets, and what the process of selection entails. Some foundations have deadlines for applications, others meet regularly and review whatever has come into the foundation. Timing is difficult, and regardless of whatever assurances one might have, never count on the money until you have it in your hand, or at least have a signed letter from the foundation promising it.

Field visits for large amounts are often required. A good approach in the cover letter accompanying your proposal is to invite foundation officials to visit you. If the visit occurs, make sure that all key staff people are aware and present, and that the visitor comes away with a thorough understanding of your operation.

Weighting The Odds

Many grant applications are cultivated in advance. Without overstepping the bounds of propriety, one can do a number

of things to enhance one's chances for favorable consideration.

The first step is to determine if you know anyone on the staff of the foundation or on the board, or if anyone on your board or among your supporters has any ties to the foundation. If so, sensitively approach the party involved to see if the first contact couldn't be made on a personal basis. Great discretion is called for. It is important to remember that one can do more to endanger your chances by trying to "wire" a grant application than if you left well enough alone. Nevertheless, if there are some ties, or at least some contacts that might give you a better hearing, by all means, prudently explore them. Few foundations award grants on the basis of friendships. There are just too many good ideas floating around waiting to be funded.

Few foundations award grants on the basis of friendships.

In sum, grantsmanship is a tedious task, one fraught with many frustrations, delays and problems. But once on the bandwagon, if you perform well, you'll find the road easier the next time around.

Fee or For Free

by Andy Leon Harney

Most park and recreation departments are loath to charge fees for services, largely because the original intent of most public agencies has always been to offer facilities to the public free for their tax dollars.

Clearly, tax revenues no longer cover the cost of the specialized facilities now demanded by the public from operators of park and recreation areas. Even special taxes levied for recreation purposes rarely cover the costs of maintaining facilities. Thus, the move to charging for services has grown dramatically. And with it, increasingly, a determination that such facilities will have to pay their own way.

The trend is for public park and recreation areas to rely on a certain percentage of their budgets to be derived from revenues from fees and charges. Examples of this growth can be seen in the following chart comparing the 1955-1965-1975 budgets of several different types of park and recreation departments in the following cities:

The Growth of Fee Revenues, Selected Locations* 1955, 1965, 1975

Location	Total Budget 1955	Fees and Charges Revenues 1955	Total Budget 1965	Fees and Charges Revenues 1965	Total Budget 1975	Fees and Charges Revenues 1975
Dallas, Texas	\$2,000,000	\$293,629	\$4,000,000	\$525,142	\$12,500,000	\$1,008,632
Minneapolis, Minn.	2,913,358	668,861	4,964,000	967,750	10,933,657	1,766,888
Nashville, Tenn.	716,950	118,226	1,678,936	229,066	5,186,666	1,427,617
Northbrook, Ill.	39,900	—	130,504	38,550	1,466,522	639,581
Rockford, Ill.	263,260	85,201	725,886	186,261	2,543,491	650,296
Seattle, Washington	2,204,523	235,611	4,163,154	530,227	11,048,792	1,024,353

*data obtained from research conducted by Charles R. Spears, Director, Metropolitan Board of Parks and Recreation, Nashville, Tenn.

It is clear that the bulk of funds continues to come from sources other than service fees. However, from 1955, the park and recreation departments listed have come a long way in terms of reliance on fee revenues. Clearly, this trend will continue as long as other sources of income are difficult, if not impossible, to obtain. Of those departments listed, the most dramatic growth in revenue can be seen in Northbrook, Illinois, where the 1965 income from fees (\$38,550) nearly meets the department's total budget of ten years earlier (\$39,900 in 1955). The percentage of the budget derived from fees collected in fiscal year 1976 was 49 percent. The monies allotted to the park district from tax revenues support the cost of maintaining the facilities and the staff salaries. However, *none of the activities organized in Northbrook's facilities are for free.*

"Our philosophy used to be somewhat unique," says Joe H. Doud, Park District Manager, "now I think more and more people in parks and recreation are coming around to our way of thinking. We believe

that the taxpayer's responsibility is to assist in providing facilities. He gets benefits from them when he buys and sells property, but it is the user of those facilities who must support the activities." Accordingly, the park district has designed a set of programs which are largely self-operating.

The Northbrook Park District

There are 14 parks within the system with a total of 310 acres (of which 180 acres are leased to the park district). Several parks offer picnic areas, playground equipment and playing fields. Two parks have pools, four have tennis courts, and one has three indoor skating rinks, two have outdoor rinks. Four parks have special recreation activity buildings.

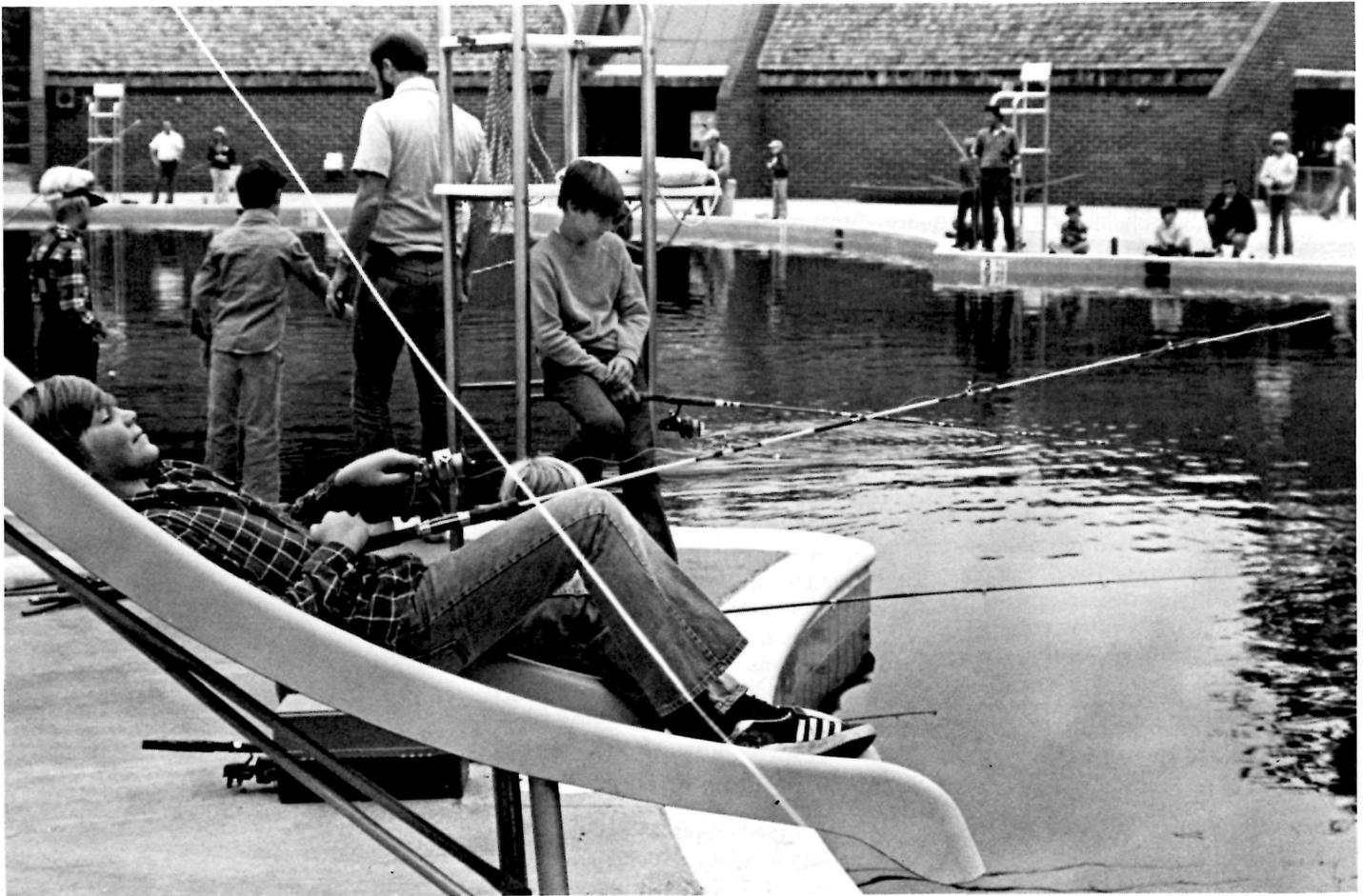
Doud maintains that area realtors claim that 90 percent of those moving to this suburban Chicago community move there in part because of the excellent sports program (see below) conducted by the Park District.

Northbrook, like departments all over the country, is caught in the bind of increasingly higher operating costs, and the need to maintain competitive fee

schedules, while meeting the needs of the public. Doud reports that they have met with little public resistance to their fees, and that the District's recently organized citizen's advisory group has publicly supported the Park District's fee structures, as have the local papers.

". . . I think more and more people in parks and recreation are coming around to our way of thinking. We believe that the taxpayer's responsibility is to assist in providing facilities.

The Park District is facing additional problems due to a recent state ruling in which they are deprived of the increase in tax revenues that would result from natural increases in the tax base from new construction in the District. Despite the fact that new construction brings in more people, and hence greater demands for



Fishing Derby

recreational facilities, the tax revenue increases will no longer benefit the Park District, adding to their burden.

In fiscal year 1975, the total expenses for the Park District slightly exceeded income. Expenses ran \$1,570,944.76 and income was \$1,478,591.64. In fiscal year 1976-77, the park officials hope to reverse that situation with an anticipated \$1,496,498 in receipts and \$1,492,045 in expenditures. While Northbrook still faces many problems, their experience offers lessons to those seeking innovative ways to finance activities and get the most out of their facilities.

The programs offered by the Park District are diverse. In addition to an elaborate sports program, the department offers special events like fishing derbies, football clinics, trips to other cities, fine and performing arts classes, senior citizens activities, exercise classes and dramatic events—everything from tennis and wrestling to belly dancing and guitar playing.

General Recreation Fund and Cultural Arts

All sports, except skating, are included in the District's general recreation program. They include:

tennis	volleyball	soccer
wrestling	kick ball	gymnastics
aikido	baseball	horseback riding
football	racket ball	
basketball	canoeing	
softball	skiing	

Fees are connected with each sport—either through season passes to play or through league fees. Volunteer coaches are used for each league, and the playing areas are scheduled as fully as possible to maximize their use.

In terms of cultural opportunities, Northbrook is somewhat limited by the facilities they have—four recreation buildings. In spite of this limitation, the activities they offer include art lessons, dancing and ballet, baton, special senior citizens programs, crafts, dramatic events, guitar lessons and other special one-time activities. In fiscal year 1975, the total expenses for these activities was \$801,458.44 and total income was \$749,506.66.

In addition to these activities, the Park District operates several skating rinks, whose budgets demonstrate carefully that fees can and must be shaped to maintain self-sufficiency.

Skating Rinks

The Park District has a rather unique feature in that it offers an extensive range of activities around its artificial skating rinks, so much so that the rinks operate almost as a department within the Parks Department. In fiscal year 1976, \$503,362.21 was collected in fees and \$517,144.46 in expenses incurred (including a whopping \$50,400 interest payment on one of the facilities). Next year, as in previous years, the Park District expects that income will exceed expenses.

The rinks (3 indoor, 2 outdoor, plus instructional rinks) are in constant use and virtually every angle is considered. There are seasonal resident and non-resident rates for families; students, singles and husband and wife rates; rates for all those

categories before and after a certain date; daily fees, and fees for lease-time by area leagues.

All possible fee-related activities linked to skating have seemingly been touched by the Northbrook people. There are speed and figure skating clubs, about 1400 students taking various forms of instruction, special fees for rink rental—coupon books, special events, passes for “rat-rink skating,” a way that hockey enthusiasts can suit up and just practice, not on a team basis but as individuals. The Park District operates snack bars, food concessions, and vending machines. They have one outside concessioner operating their pro shop and giving some lessons. Otherwise, the facility is entirely self-operating.

All possible fee-related activities linked to skating have seemingly been touched by the Northbrook people.

“We have made every effort not to involve tax dollars in the operation of our skating facilities,” says Joe Doud, “or in the payment of interest and principal on loans outstanding for the facility.”

One of the most popular skating activities run by Northbrook is their annual ice show in which some 1,000 to 1,100 students participate. The event is a spectacular draw. All the performers in the show are students from the rinks’ School of Instruction—from children to adults. It is a major community event which attracts some 10,000 spectators and in fiscal 1975 drew \$47,251.52 in income.

While the Northbrook people seem to have hit every angle, they are still looking for ways to increase funds through fund-raising drives (recently, for example, several shops donated 5 percent of a day’s profits to all those with special cards noting the benefit day for the park) and additional fees for activities.

“The biggest struggle,” concludes Doud, “is coping with increased operating expenses.”

Key Issues in Setting Fees

Most parks departments charging fees for certain services have adopted a policy to guide them on the determination of fees. In Northbrook, necessity has led them to charge for virtually everything except picnic areas, sledding and playground usage.

Generally speaking, those facilities which have limited use, high upkeep or replacement of materials costs, high initial construction costs, or require skilled leadership, charge fees for the activities. Some states have to clear their authority to charge fees with the state legislature or with local elected bodies within their own agency, or at a municipal or county level. The questions to consider in setting fees, based on examination of several policy statements from park and recreation areas around the country include:

- Should fees only supplement tax appropriations or should they be geared to eventually replace tax dollars?
- Should fees be comparable with fees charged by commercial institutions offering the same facilities and services?
- How do you organize fees for children? Do you allow them admission for free or for a fee?

Should fees only supplement tax appropriations or should they be geared to eventually replace tax dollars?

- How do you handle special rates for senior citizens? low income groups? the handicapped? By group rates? Non-resident vs. resident rates?
- Do you offer reduced rates on a seasonal basis?

In setting fees and a fee structure, agencies must decide how that fee will be computed:

- actual cost of service including interest and amortization of investment
- direct operating expenses, disregarding capital items
- a rate which will result in the efficient use of a given area or improvement
- a per hour cost based on consumable materials, operating costs, clean-up or preparation costs, special instruction, or other direct costs associated with the facilities or services offered.





NORTHERN VIRGINIA REGIONAL PARK AUTHORITY

The following chart of fees for the Northern Virginia Regional Park Authority gives some indication of one approach to setting fees:

Swimming Pool Fees

Age	Weekdays	Weekdays and Holidays	After 5:50 p.m. Weekdays	Season Weekdays only
under 2	free	free	free	
2-11	.50	.75	.25	\$15.00
12-59	1.25	1.50	.50	35.00
60 & over	.75	.75	.50	17.50

Family Campers—25¢ discount on daily swimming fees (the Park Authority wants to encourage family camping)

Group Swim Tickets (sold only to organized youth groups from member jurisdictions) \$40.00 per hundred, weekdays only.

Golf Course—Greens Fees

Weekdays	9 holes	\$3.50
	18 holes	5.50
Weekends and Holidays	9 holes	4.50
	18 holes	6.50

Senior Citizens (60 years and over) weekdays only \$2.00 and \$3.00

Power Carts	9 holes	5.00
	18 holes	9.00

Pull Carts 1.00

Driving Range—Small bucket of balls	1.00
	Large bucket of balls 1.50

Group Picnic Areas per rental period—9 a.m. to 3:30 p.m. or 4 p.m. to dark

Algonkian Pavilion	\$20.00	
Fountainhead Shelter	\$15.00	Open Areas \$10.00
Bull Run Marina		Open Areas \$10.00
Pohick Bay Shelters	\$15.00	
Bull Run Park	Single Shelter \$15.00	Open Areas \$10.00
	Double Shelter \$20.00	

Launching Fees

Weekdays at Pohick Bay, Fountainhead and Algonkian	\$1.50
Weekends and Holidays	2.00
Bull Run Marina—at all times	1.00
Boat Rental at Bull Run Marina and Fountainhead	3.50 day
Life Preservers	.30
Pontoon Boat at Fountainhead—per person	.50
Pedal Boats at Pohick Bay—per ½ hr	1.00
Annual Launching Ticket from ramp	\$25.00
from shore	10.00

(at all regional parks with launching facilities)

Miniature Golf—\$.75 per round

Carlyle House (historic site visiting fees)

Adults	\$1.00
Ages 6-17	.50
under 6	free
Adult groups of 15 or more	.75 per person
School and Youth groups	.25 per person

Camping

Family camping per site	\$5.00 without electricity	
	6.00 with electricity	
Campground II—Pohick Bay	4.00 without electricity	
Group camping per night	1-20 people	\$ 5.00
	21-30 people	7.50
	31-50 people	10.00
	over 50 people	.25 per person

What do all these fees mean in terms of dollars? In fiscal year 1975-76, in a three month season, the Pohick Bay Swimming Pool netted \$40,292 from gross receipts of \$94,145. The region's other pool also did well. The reason the pools are successful is not found in the admission fee structure, or the locker rentals, but in the overall attitude expressed by the Regional Park Authority's executive director, Darrell Winslow. He firmly believes that these facilities have to be competitive with private pools, and that they have to be designed to make money—not just break even, and certainly not to lose money.

"Our destiny depends on revenue. I wouldn't build anything today," says Winslow, "that I didn't know would generate income, or at least break even."

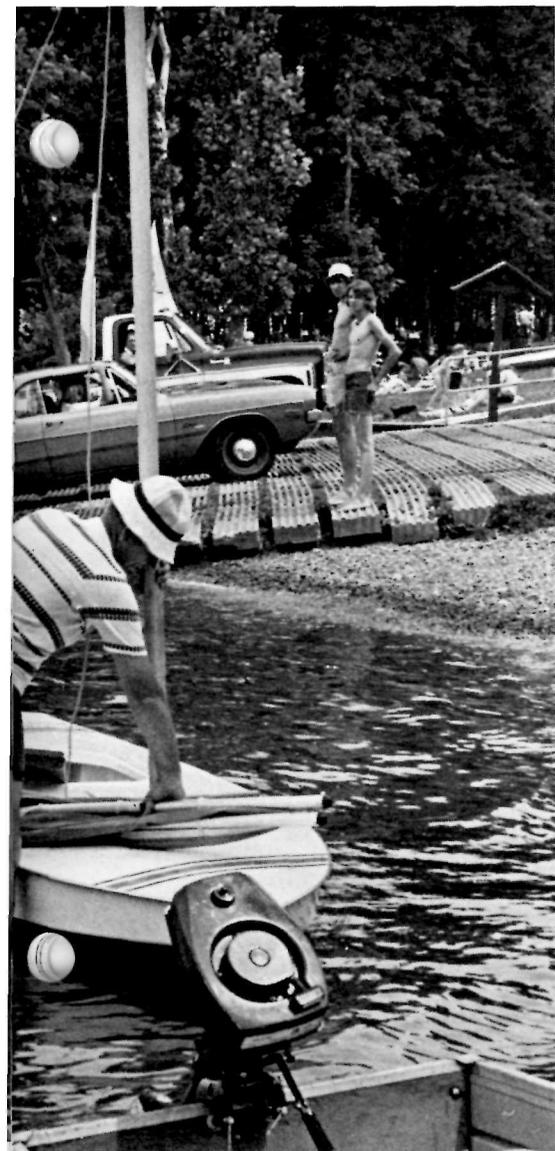
Special Problems of a Regional Park Authority

Winslow's problems are compounded by the fact that six different jurisdictions contribute to his budget, and he must answer to six different local governments. The Northern Virginia Regional Park Authority encompasses the counties of Arlington, Fairfax and Loudoun and the cities of Falls Church, Alexandria and Fairfax City, all located in the suburban Washington area. The Park Authority operates eight different areas: a regional park and golf course—Algonkian (see below), Bull Run Regional Park and Marina, Fountainhead Regional Park, Pohick Bay Regional Park, Carlyle House Historic Park, Potomac Overlook Regional Park and W & OD (Washington and Old Dominion) Regional Trail on an old railway right-of-way.



The Park Authority's total budget for fiscal year 1975-76 was \$1,796,286, of which \$778,160 was generated from fees in the total enterprise fund of the authority.

The Park Authority is young, just over a decade old in terms of a fully paid professional staff. The Authority owns more than 7,000 acres of land, much of it undeveloped. They are working hard to grow in the face of mounting expenditures and high payments on lands already purchased. For that reason, executive director Winslow puts a premium on making every effort pay for itself—from early morning "Eager Beaver" cruises to a beaver dam, to renting out buildings in the parks for parties (winter and summer), to catfish derbies in the pools after the swimming season.



Winslow has used a combination of grants from the Bureau of Outdoor Recreation, donations of equipment and labor, federal Community Development monies, gifts and donations, and volunteer help to put the Park Authority in a better position financially. He is a firm believer in self-sufficiency and, without exception, all his parks are operated by his own employees. For example, the park authority has started a professional nursery because it will be cheaper in the long run to grow plantings than to purchase them from the outside.

There is a master plan for landscaping all the parks to enhance their natural beauty at minimal cost. The nursery manager is a professional who hires un-

trained workers and trains them himself. His potting shed and greenhouse storage unit was built with volunteer labor from vocational students and their instructors who welcomed the opportunity to learn by making a useful structure.

While efforts are underway to make all the parks self-sufficient, only one, Algonkian Park, is so classified at this time, with a net income of \$71,997 in fiscal year 1976. The largest gross (\$205,959) came from greens fees. The driving range drew \$41,087 and cart rentals another \$61,499. As is the case in Northbrook, it is a well-equipped facility, on a par with anything available in the private sector.

To keep his Park Authority growing, Winslow has adopted some less-than-orthodox tactics. For example, with little expenditure, he installed an entire campground for 225 trailers or cars for about \$7,000. "It's all in the experience," says Winslow. "Why, my men have put in so many campsites that they know exactly what to do—we don't need fancy maps and land surveys and elaborate site planning anymore to make a workable campsite—we just go in there and do it."

In this instance, Winslow even found the proper grade-gravel deposits right on Park Authority land to avoid the cost of buying material for building the roads. The campsite is enhanced by a large old campground building which had been burned and abandoned on the site. It is now the focal point for the campground. The burned area was simply sawed off, a new end-wall put on, and a large hall now stands ready, fully wired for square dances, special group events or whatever is needed.

Another house on the site was in a state of disrepair. Working closely with area vocational teachers, students rehabilitated the house into a small country store, using weathered paneling which had been the siding for other structures on the property which were too badly deteriorated to be properly used. (Note: Winslow's use of volunteer labor is discussed further in the article on Volunteers in parks in this issue).

With the increasing popularity of soccer, Winslow decided to provide playing fields for area residents. To avoid the problem of grading land, he selected a meadow area, and cleared it and planted grass for a

total expenditure of \$2,000. Five playing fields are filled to capacity all weekend during the soccer season, Winslow reports.

The Authority has adopted a different approach to fees for use of the fields, however. The fields are free. The leagues provide the sanitary facilities, and soon will provide lighting in the area. Winslow plans to make money on a concession stand to be built on the grounds which will draw thousands of dollars of business every day the fields are in use. In addition, he plans to clear nearby meadow land to make a total of 15 playing fields, making the area a major soccer center for minimal expenditure of funds. The 900 families belonging to the leagues will make excellent allies when a new bond referendum for the Authority comes up for a vote.

Whenever possible, Winslow leverages funds—one dollar here will match another there, and together they make it possible to generate additional facilities, services or income for the Park Authority. He continues to offer some free activities and free facilities, but the type of facility or service is limited to those activities which can be carried by other fees, thus minimizing as much as possible the dependence on tax dollars.

Winslow and his people at the Northern Virginia Regional Park Authority demonstrate the enthusiasm and creativity needed to make a little money go a long, long way.

Ms. Harney is editor of Trends magazine.

Making Self-Operating Facilities Self-Sufficient

by Alfred Bennett Rosin

For the past three years, the Maryland-National Capital Park and Planning Commission has adopted a strategy for tracking the actual cost and performance of several facilities charging fees for services in Montgomery County, a wealthy area just north of the Washington, D.C. line.

Essentially an accounting and management tool, the "Enterprise Fund" approach to assessing costs and performance of individual facilities helps the park department determine their fee structures to make each facility self-supporting.

The Enterprise Fund concept helps not only to evaluate the performances of facilities, but it also helps to establish an on-going rationale for an escalation of user fee rates that will, in effect, change the nature of the offering from Park and Public—to Corporate.

Only those facilities which demonstrate self-sufficiency are included in the County's Enterprise Fund. In 1973, the Park Department took over six facilities previously operated by a concessionaire to gain better control of the facility and improve the quality of the services offered. Today, they operate seven food service units, two miniature train operations, two ice rinks and three golf courses.

It helps to establish an on-going rationale for an escalation of user fee rates that will, in effect, change the nature of the offering from Park and Public—to Corporate.

Budget documents drawn up under this system (see boxes below) include line item information, brief work program descriptions, personnel authorizations, justification for man/year adjustments and increases, activity descriptions and justifications for cost and program increases.

Crucial to the efficient operation of an Enterprise Fund is the regular, careful retrieval of all pertinent revenue and expenditure data by facility. To do this, one

needs to develop a comprehensive budget for each facility, along with an expenditure summary, that will meet operating expenses, capital outlay requirements, and will also be an accurate statement of anticipated revenues.

Clearly, the Enterprise Fund approach to making facilities pay for themselves is not workable for every facility. The determination of user fees must also be made on the basis of the park's commitment to serve the public. Some activities must continue to operate at a loss to meet public demands.

Crucial to the efficient operation of an Enterprise Fund is the regular, careful retrieval of all pertinent revenue and expenditure data by facility.

For example, in Montgomery County, the Park Department operated a golf course which last year "lost" \$800. This year it will again lose money despite the fact that volume is up. Analysis of the user fee structure, \$1.75 on weekdays for nine holes, is 75¢ under the \$2.50 minimum nine hole fee charged at all other public and private golf courses. We did not recommend raising the fees, following an analysis of the situation, because the course is used mainly by senior citizens and young golfers who are beginners at the game; primarily people who cannot afford higher fees. Thus, this particular facility will be subsidized by park general funds.

At the same time, certain special interest projects which by their very nature limit public participation, such as an indoor tennis facility, must have fee structures, within reasonable limits, increased to cover the costs of operation and maintenance. If a facility does not make sufficient funds to off-set demands for expansion through increased user fees, this should not preclude a Park Department from making a decision to expand.

In other words, the Enterprise Fund approach to accounting and management need not become so profit-oriented that the major objectives of any parks

department—that is meeting public needs, cannot be met adequately.

The acquisition of an existing facility or the construction of a new one can also be accomplished through the Enterprise Fund approach, providing you anticipate revenues that will cover your debt service on the facility.

In short, the Enterprise Fund approach offers a workable solution to managing self-operated facilities efficiently without heavy reliance on subsidies from the rapidly dwindling supply of public funds for such activities. The emphasis on a cost accounting approach to user-fee-oriented operations stresses the importance of overall performance of the individual facilities.

The determination of user fees must also be made on the basis of the park's commitment to serve the public.

MONTGOMERY COUNTY ENTERPRISE FUNDS—SUMMARY STATEMENT OF REVENUE AND EXPENSE

	FY 1975 Actual*	FY 1976 Revised Budget	FY 1977 Proposed Budget	Personnel Authorization (Man Years)		
				Adopted 1974-75	Adopted 1975-76	Proposed 1976-77
Revenue:						
Fees and Charges	\$1,083,874	\$1,074,600	\$1,283,600			
Merchandise Sales	81,465	77,800	131,700			
Concessions	—	—	19,000			
Interest	8,613	4,000	4,000	Full-Time	40.50	40.50
	<u>\$1,173,952</u>	<u>\$1,156,400</u>	<u>\$1,438,300</u>	Part-Time	8.50	8.50
				Seasonal	27.25	27.25
					<u>76.25**</u>	<u>76.25**</u>
						<u>77.75**</u>
Expense:						
Personal Services	\$ 646,443	\$ 729,450	\$ 844,444	*Includes Frankel Facilities and Wheaton Tennis Bubble Enterprise Funds and Ice Rink and Golf Course operations which were a part of the Park General Fund. Actual expenditures for other services & charges excludes \$97,000 for the estimated cost of communications, insurance and utilities which were charged to support services. **Includes seasonal athletic field, snack bar authorizations formerly part of the Park General Fund.		
Supplies and Materials	131,053	142,330	177,200			
Other Services & Charges	97,997	187,270	216,313			
Administrative Expense	—	—	5,000			
	<u>\$ 875,493</u>	<u>\$1,059,050</u>	<u>\$1,242,957</u>			
Net Income (Loss) Before Depr. Depreciation	\$ 298,459	\$ 97,350	\$ 195,343			
Depreciation	35,217	121,425	141,520			
Net Income (Loss)	<u>\$ 263,242</u>	<u>\$ (24,075)</u>	<u>\$ 53,823</u>			
Capital Outlay to be Capitalized & Depreciated	\$ 32,978	\$ 48,000	\$ 85,060			
Principal Payment on Note Payable	\$ 53,750	\$ 53,750	\$ 53,750			

Justification for Man Year Adjustments and Increase

Full-time personnel authorization has been reduced from 40.50 to 40.00. This is attributed to a 2.50 full-time man year decrease for the Ice Rinks accompanied by a 2.00 full-time man year increase (1.00 man year in administrative services and 1.00 man year increase in golf course maintenance services).

The part-time personnel authorization request has been increased from 8.50 to 9.00 owing to a reduction in part-time man years of .50 at the Miniature Train and an increase in the part-time personnel authorization at the Ice Rinks of 1.00 man year.

The seasonal personnel authorization request has been increased from 27.25 to 28.75, due to a reduction of .50 man years at the Frankel Snack Bars and .25 man years at the athletic Field Snack Bars and an increase of 1.25 man years at the ice rinks and 1.00 man year at the Tennis Bubble.

The overall Division increase, therefore, is 1.50 man years (from 76.25 Adopted 1975/76 to 77.5 man years Proposed 1976/77).



Wheaton Tennis Bubble.

MONTGOMERY COUNTY ENTERPRISE FUNDS—ADMINISTRATION STATEMENT OF EXPENSE

	PARK GENERAL FUND		ENTERPRISE FUND		Personnel Authorization (Man Years)		
	FY 1975 Actual	FY 1976 Revised Budget	FY 1977 Proposed Budget		Adopted 1974-75	Adopted 1975-76	Proposed 1976-77
Expense:							
Personal Services	\$ 31,550	\$49,449	\$64,684	Full-Time	3.00	3.00	4.00
Supplies & Materials	1,653	4,480	1,450	Part-Time	—	—	—
Other Services & Charges	1,379	4,520	3,440	Seasonal	—	—	—
	<u>\$ 34,582</u>	<u>\$58,449</u>	<u>\$69,574</u>		3.00	3.00	4.00
Depreciation	N/A	1,000	1,120				
	<u>\$ 34,582</u>	<u>\$59,449</u>	<u>\$70,694</u>				
Allocation of Admin. Exp.	—	59,449	70,694				
Net Income (Loss)	<u>\$(34,582)</u>	<u>\$ —</u>	<u>\$ —</u>				
Capital Outlay to be							
Capitalized & Depreciated	<u>\$ 4,292</u>	<u>\$ 4,813</u>	<u>\$ 5,600</u>				

Work Program Description:

This is the Park Enterprise Facilities Division Administrative unit. This unit administers the following park operated revenue-producing facilities: 3 Golf Courses, 2 Ice Rinks, 7 Food Service Units (snack bars), 2 Miniature Train Operations, 1 Air-Inflated Indoor Tennis Facility; also, coin operated outdoor tennis courts, and lighted handball and basketball courts.

Leased concession operated facilities administered by this administrative unit are: The Cabin John Indoor Tennis Complex, The Cabin John Toboggan Ride, the Wheaton Stables, the Meadowbrook Stables, the Wheaton Pony Ride, the Wheaton Bicycle Rental, and coin locker concessions in Wheaton Regional Park Field House, and in both Wheaton and Cabin John Ice Rinks.

The primary goal of this Division is to administer, and to nurture, park system recreational facilities, whether park-operated or concession-operated, that are responsive to public needs and desires, and that are operated in a manner that would convey to our patrons the Montgomery County Department of Parks first concern—public benefit.

MONTGOMERY COUNTY WHEATON TENNIS BUBBLE ENTERPRISE FUND STATEMENT OF REVENUE AND EXPENSE

	FY 1975 Actual	FY 1976 Revised Budget	FY 1977 Proposed Budget		Personnel Authorization (Man Years)		
					Adopted 1974-75	Adopted 1975-76	Proposed 1976-77
Revenue:							
Fees and Charges	\$112,444	\$115,000	\$136,000	Full-Time	—	—	—
Merchandise Sales	—	—	—	Part-Time	1.00	1.00	1.00
Interest	7,288	3,000	4,000	Seasonal	3.00	3.00	4.00
	<u>\$119,732</u>	<u>\$118,000</u>	<u>\$140,000</u>		<u>4.00</u>	<u>4.00</u>	<u>5.00</u>
Expense:							
Personal Services	\$ 19,835	\$ 23,000	\$ 34,420				
Supplies & Materials	1,162	3,500	2,700				
Other Services & Charges	19,816	24,320	26,950				
	<u>\$ 40,813</u>	<u>\$ 50,820</u>	<u>\$ 64,070</u>				
Allocation of Admin. Exp.	—	11,890	7,069				
	<u>\$ 40,813</u>	<u>\$ 62,710</u>	<u>\$ 71,139</u>				
Net Income (Loss) Before Depr.	\$ 78,919	\$ 55,290	\$ 68,861				
Depreciation	13,004	26,000	20,000				
Net Income (Loss)	<u>\$ 65,915</u>	<u>\$ 29,290</u>	<u>\$ 48,861</u>				
Capital Outlay to be Capitalized & Depreciated	<u>N/A</u>	<u>N/A</u>	<u>\$ 13,190</u>				

Work Program Description:

The Wheaton Tennis Bubble, an air-supported indoor tennis facility, is accounted for as an Enterprise Fund, is administered and operated by the Park Enterprise Facilities Division, and is a park service that is entirely self-supported by user charges.

Work Activity	Actual 1974-75	Adopted 1975-76	Proposed 1976-77
Hours open daily	17	17	17
Weeks open per season	30	30	30
Tennis hours played daily (6 courts)	102	102	102
Tennis hours played per season	21,420	21,420	21,420
Man Years Allocated	4.00	4.00	5.00
Cost Allocated	\$40,813	\$62,710	\$71,139



Sligo Creek golf course club house.

MONTGOMERY COUNTY GOLF COURSES—SUMMARY STATEMENT OF REVENUE AND EXPENSE

	PARK GENERAL FUND		ENTERPRISE FUND			Personnel Authorization (Man Years)		
	FY 1975 Actual		FY 1976 Revised Budget	FY 1977 Proposed Budget		Adopted 1974-75	Adopted 1975-76	Proposed 1976-77
Revenue:								
Fees and Charges	\$584,837		\$577,000	\$644,000	Full-Time	31.00	31.00	32.00
Merchandise Sales	—		—	—	Part-Time	6.00	6.00	6.00
Concessions	—		—	—	Seasonal	3.75	3.75	3.75
	<u>\$584,837</u>		<u>\$577,000</u>	<u>\$644,000</u>		<u>40.75</u>	<u>40.75</u>	<u>41.75</u>
Expense:								
Personal Services	\$379,971		\$438,400	\$469,210				
Supplies & Materials	67,540		60,000	73,870				
Other Services & Charges	4,051		31,472	30,090				
	<u>\$451,562</u>		<u>\$529,872</u>	<u>\$573,170</u>				
Allocation of Admin. Exp.	—		20,808	21,208				
	<u>\$451,562</u>		<u>\$550,680</u>	<u>\$594,378</u>				
Net Income (Loss) Before Depr.	\$133,275		\$ 26,320	\$ 49,622				
Depreciation	N/A		22,000	24,400				
Net Income (Loss)	<u>\$133,275</u>		<u>\$ 4,320</u>	<u>\$ 25,222</u>				
Capital Outlay to be Capitalized & Depreciated	<u>\$ 26,220</u>		<u>\$ 25,000</u>	<u>\$ 32,300</u>				

In our case, a public approach to the operation and management of revenue-producing golf course facilities puts a weighted emphasis on the retention of a public benefit-oriented operating philosophy, rather than an approach skewed strictly toward perpetuation through profit.

Further, the achievement of economies, is again in the case of this Division, premised on a "cost accounting" approach that ensures ongoing retrieval of costs and production information thus enabling management, through monitoring and analysis, to institute and implement management procedures and standards that result in cost-savings.

The initiation of economies that can be identified fiscally through retrieval of pertinent management information, enterprise fund accounting procedures, operational analysis, and human behavioral approaches to management, can also work toward upgrading the level of service.

That is, through economies that can be instituted as the result of the identification of particular problems and their solutions, operating expenses can conceivably be lowered, and funds made available for spending in areas that were not given deserved priority in the past.

Work Program Description:

The Golf Courses are now an integral part of the Park Enterprise Fund approach to the operation, management, and administration of park department revenue-producing facilities. By recent implementation of action taken by the Montgomery County Planning Board, the continuing operations of the golf courses are now premised on a business-based enterprise accounting concept. In essence, this approach establishes the self-supporting nature of golf courses that are financed by charges to consumers, and requires an accounting procedure for them that makes it possible to determine whether they are self-supporting, or whether they, for that particular year's operation, will require subsidization.

Self-support, in this case, means that no further tax funds will be requested to finance future golf course operations and

that this revenue vs. expenditure approach will be required to provide sufficient income, each fiscal year, to at least pay for the program. If, however, a particular fiscal year does not yield revenue sufficient enough to pay for that year's program in its entirety, tax supported funds in the form of the Park General Fund will be supplied, in whatever measure required, to help pay for that year's program.

In dealing with a service, it is difficult to contemplate any approach which is premised on reductions in the level of service, through the initiation of economies.

It is rather, a given in the operation and management of revenue-producing recreational facilities, to continually search for ways and means to increase the level of service—while, at least, balancing its cost to produce by generating increased revenues.

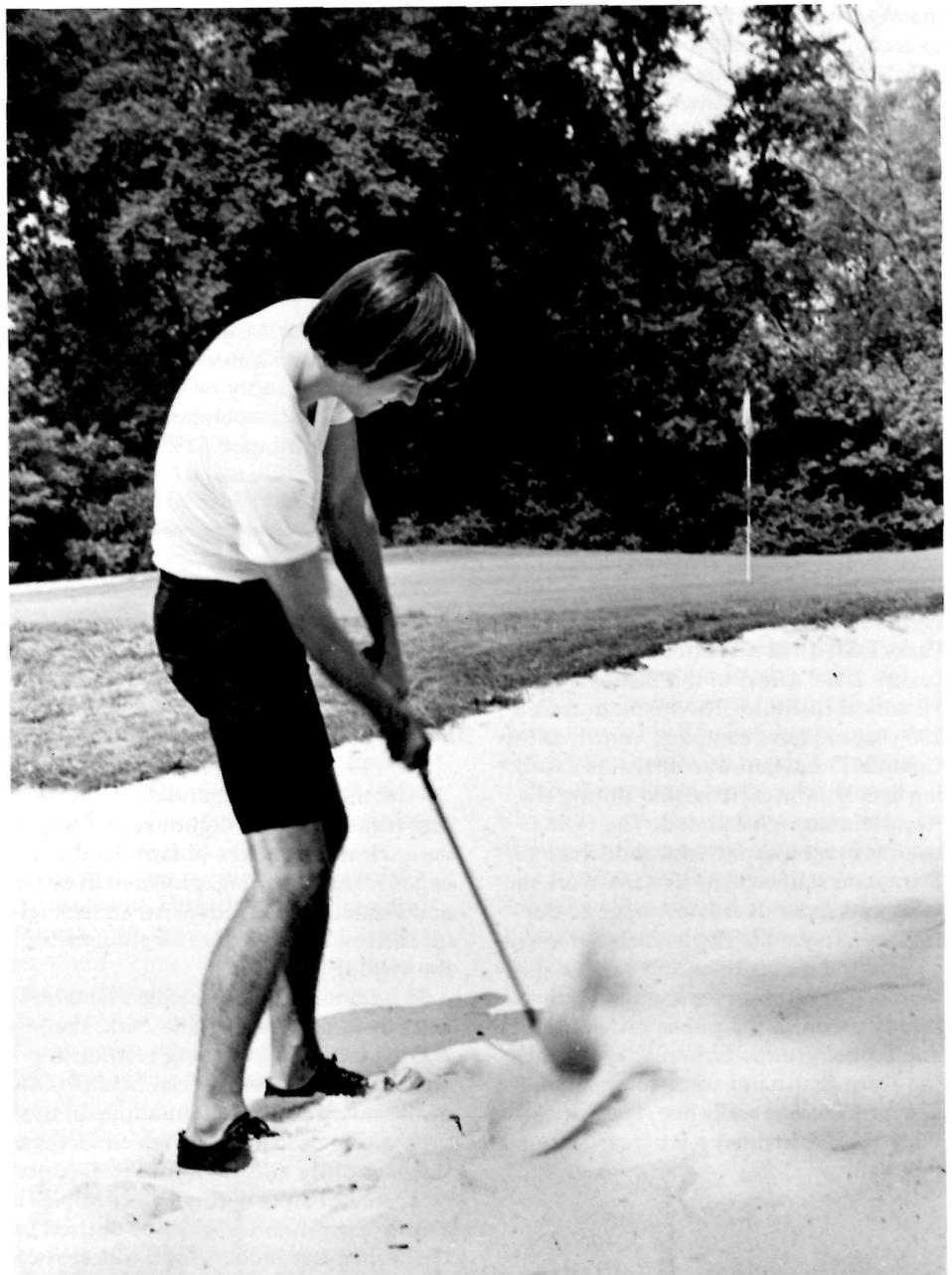
Work Activity	Actual 1974-75	Revised 1975-76	Proposed 1976-77
Mowing greens, tees, aprons, fairway and rough	54	54	54
Sand traps raked daily	118	118	118
Cups changed daily	58	58	58
Greens watered daily	58	58	58
Number of pieces of equipment maintained	112	112	112
Acres to be fertilized	617	617	617
Rounds of golf played annually	300,000	324,000	348,000
	Man Years Allocated	40.75	41.75
	Cost Allocated	\$451,562	\$594,378

Justification of Cost and Program Increases:

The projected cost of operation increase totaling approximately \$44,000 for fiscal year 1976-77 is comprised of normal anniversary and fringe benefit personal services increases, the cost accounting related addition of Insurance, Communications and Workmen's Compensation costs (not previously computerized for retrieval), plus inflation related cost rises in several categories of essential supplies and materials; in the case of golf courses, recent inordinate escalations in prices of fertilizer and chemicals makes up a substantial portion of the total increase in projected operating costs for fiscal year 1976-77.

Presently, the above \$44,000 projected total increase in the cost of a program estimated at \$551,000 for fiscal year 1975-76, constitutes a projected 8% overall increase in operating costs, and includes provision for a staff addition of a full-time mechanic, hydraulic lift, pick-up truck and tool for preventive maintenance, and repair of heavy and light equipment, and motor vehicles.

Mr. Rosin is Chief of the Park Revenue Division, of the Maryland-National Capital Park and Planning Commission.



Historical Properties: A Case for Leasing

by William Forrey

During the past 20 years, the Pennsylvania Bureau of State Parks has acquired new park lands throughout the Commonwealth totalling approximately 100,000 acres. In the process of acquiring these new parks, the State Park system also became the owner and keeper of hundreds of buildings. Many of these structures have historic value and must be preserved.

The Pennsylvania State Park system faces the same dilemma as most park and recreation programs throughout the country in that the annual operations and maintenance budget is never large enough to accomplish all of the desired projects.

In an effort to expand the scope of the State Park programs and, at the same time protect structures of historical importance, the Bureau decided to seek reliable organizations to lease various buildings. Since the implementation of this plan, the Bureau has many success stories and no failures.

Generally, the lease requirements call for \$1.00 per year or a minimal rent with the lessee being required to provide for maintenance and repair of the building. The term of the leases runs from annual renewals to 25 years. The lessee must also carry fire and liability insurance.

In order to explain the various types of arrangements and programs, descriptions of several leases are outlined.

- At Ridley Creek State Park, in suburban Philadelphia, the Bureau of State Parks leased 112 acres (total park encompasses 2,487 acres) to the Bishop's Mill Historical Institute. The Institute took a 200 year old farm complex, known as the Colonial Plantation, and recreated a working family farm as it existed during the Revolutionary War period. The farm is used as a research and educational center. Plantation staff actually live and work the farm and rediscover knowledge of day-to-day colonial life not available from archeological excavations and historical research. The farm serves as an educational facility, open to the public on weekends and school groups on weekdays. People can learn first-hand what colonial family and farm life was really like. The Bureau of State Parks provided a ten-year lease for the Institute.



The Bicentennial Commission of Pennsylvania provided operating grants of \$480,000 over a four year period. Interestingly, the Bicentennial funds were not available directly to the State Parks Bureau. Private corporations and foundations also contributed \$135,000 in money and materials.

. . . the annual operations and maintenance budget is never large enough to accomplish all of the desired projects.

With this financial foundation, the Institute restored the springhouse and wagon barn, cleared 30 acres of farm land and began historic farming, procured livestock and established an extensive archeological and research program for students and the visiting public.

In addition to the Colonial Plantation lease at Ridley Creek State Park, the Bureau has a fine working relationship with the Delaware Vo-Tech School. One of the many important buildings in the park is a 56-room mansion which serves as the park office and environmental education center. Part of the mansion complex is a sizable greenhouse which is utilized by the horticulture students at the local Vocational Technical School. The lease agree-

ment includes the maintenance responsibility as a requirement of the school for the greenhouse.

A third lease at Ridley Creek was worked out with the American Youth Hostels, Inc. One of the historical structures, which had been used as a private residence previously, was offered as a hostel. The hostel has been in operation for three years and is providing an important service for park visitors. The lease rental is \$1 per year with the lessee being responsible for maintenance of the building.

- At Little Buffalo State Park, near Harrisburg, a ten year lease was provided to the Perry County Historical Society for a Commonwealth-owned building known as the Blue Ball Tavern.

The Perry County Historical Society is now restoring the tavern building to its condition as it was when it served as an overnight wayside stop for travelers 150 years ago. The State Park staff will provide the parking lot for visitors and the Historical Society will restore the building and operate it for public visitation.

- A similar arrangement has been negotiated with the Jacobsburg Historical Society at Jacobsburg State Park near Easton, Pennsylvania. A lease for the Henry home and the site of the former Henry Gun Factory was granted several years ago. Archeological work is underway at



the gun factory site and restoration work is proceeding on the home. All of this work is being accomplished by the Historical Society through its membership.

- One of the most unique and exciting agreements has been in effect since 1952. In 1952, a lease was granted to Totempole Playhouse, a summer stock theater, in Caledonia State Park near Chambersburg, Pennsylvania. Since 1954, William H. Putch has directed the theater productions. He and his wife, also known as Jean Stapleton, who portrays Edith Bunker on television's "All in the Family," have added a dimension to the park that is extraordinary.

In addition to the playhouse, the non-profit corporation has also leased the 150 year old Graeffenburg Inn. The Inn has been restored and now offers luncheons and dinners as well as overnight lodging as it did for travelers heading west years ago.

As in the case of the previous examples, the lessee provides for all maintenance of the building and grounds. Caledonia State Park provides a water supply and sewage treatment facilities.

Adjacent to the theater complex is an 18 hole golf course which was awarded to the

highest bidder in a competitive bid process for a 25 year lease. The lessee pays the Commonwealth a percentage of his gross income in addition to maintaining the golf course.

- Another summer stock theater is just starting in an old mill at Tyler State Park, near Newtown, Bucks County, Pennsylvania. One of the 110 buildings acquired from the Tyler Estate was the Spring Garden Mill, an operating grist mill. Since the closing of the mill, the members of Langhorne Players became interested in finding a new home after their barn burned to the ground.

A lease has been signed with the Langhorne Players for the Spring Garden Mill and adjacent residence. Both buildings have been leased for \$100 per year rental. All renovation work and maintenance will be accomplished by the Players.

- In the heart of downtown Pittsburgh, where the Allegheny and Monongahela Rivers form the Ohio River, is the 36 acre Point State Park.

In early colonial times, the Point was a strategic location as evidenced by the building of Fort Duquesne by the French in 1754, and the construction of Fort Pitt by the English in 1764.

The Point had fallen into decay over the years prior to 1946 with many nondescript buildings. It was a commercial slum. It was during the immediate post World War II period that the City of Pittsburgh began its reknowned "renaissance" and one of the proposals was to build a park at the point of the three rivers.

Because of a highway and bridge crossing through the park, a full scale restoration of Fort Pitt was impossible, however, the Flag Bastion was rebuilt and the Monongahela Bastion was reconstructed as a museum.

The museum is administered by the Pennsylvania Historical and Museum Commission, an agency of the Commonwealth of Pennsylvania. The working agreement calls for the Commission to staff, operate and maintain the interior of the museum while the Bureau of State Parks maintains the exterior and the remainder of the park.

Actually, the operation of the park itself is contracted out with the City of Pittsburgh's Park and Recreation Department. The State Parks Bureau reimburses the City of Pittsburgh for its costs; however, the Historical and Museum Com-

mission operates the museum at its cost.

- Another historical building which is open for public visitation as a unit of the Pennsylvania Historical and Museum Commission is the Thaddeus Stevens Blacksmith Shop in Caledonia State Park. The park was named for the old charcoal iron furnace which was in operation until 1873, and which was at one time conducted by Thaddeus Stevens, famous abolitionist and father of the public school system in Pennsylvania.

The Commission staffs and operates the blacksmith shop within the State Park at its cost in accordance with a mutually satisfactory agreement.

- At Cook Forest State Park, near Clarion, Pennsylvania, the Bureau owns an old saw mill building which had not been utilized in many years since the saw mill had stopped operating.

During the past two years, the Clarion County Bicentennial Commission leased the building at no cost except for fire and liability insurance.

The Bicentennial Commission established working examples of early American crafts in the building and the program was so successful that they plan to continue to use the saw mill building in future years.

- In southeastern Pennsylvania, outside of Philadelphia at Fort Washington State Park, the Bureau has leased an historical residence, the "Clifton House," to the Fort Washington Historical Society. The home provides a meeting place and headquarters for the society while preserving the structure at no cost to the Commonwealth. The building is open for visitors who may wish to see the interior.

The examples of leasing mentioned above give an idea of the variety of possibilities and a range of the organizations interested in historic preservation.

The benefits derived affect all parties to the agreements and in every case the benefits have been positive.

Mr. Forrey is Director of the Pennsylvania Bureau of State Parks.

Revolving Loan Funds and The Tax Reform Act of 1976

by F. Aldrich Edwards

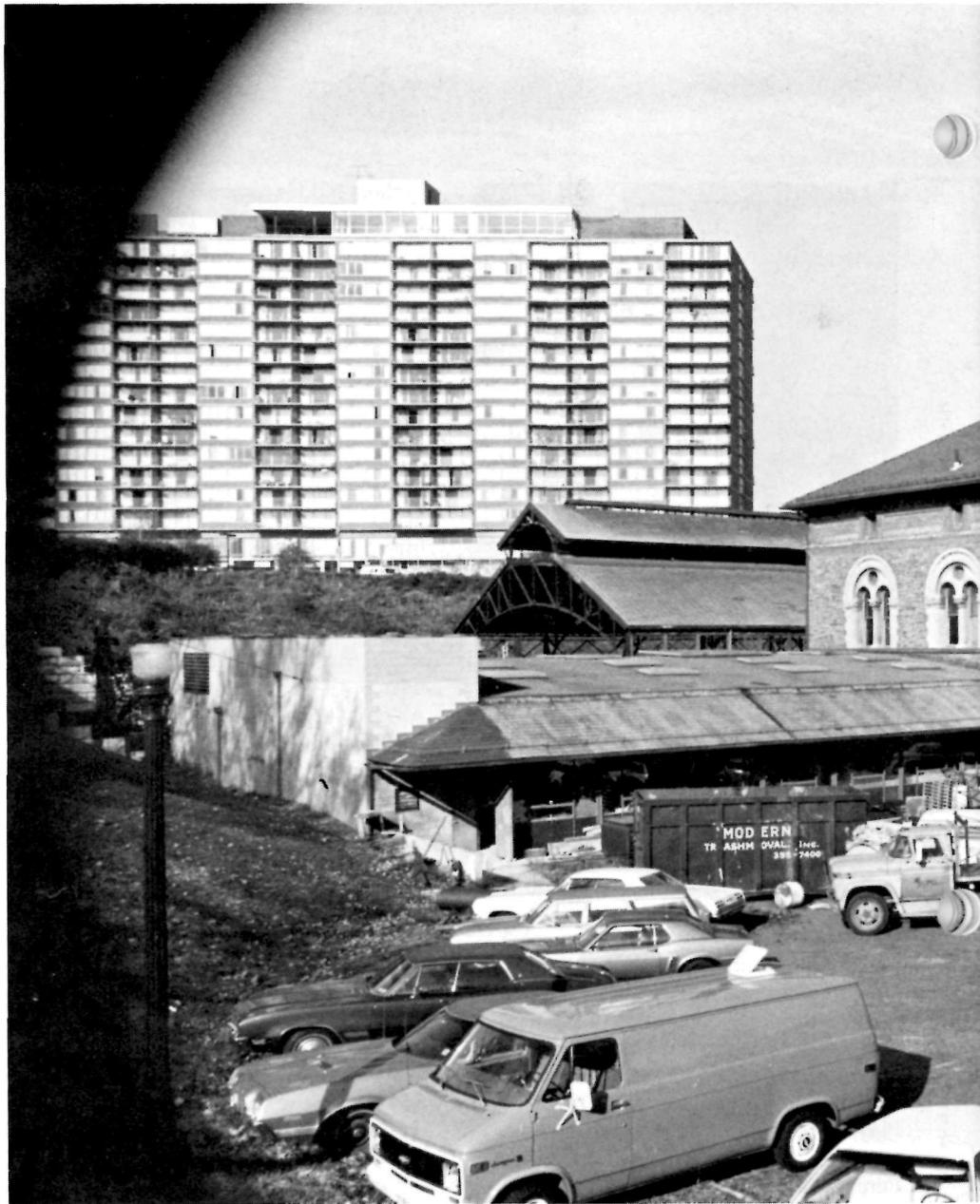
Historic preservation enthusiasts are increasingly focusing their attention on financially viable ways to retain and reuse buildings of architectural or historic significance. One of the most intriguing tools adopted by preservationists is the revolving fund.

Essentially, a revolving fund is a pool from which funds are drawn to carry out direct real estate acquisitions and development, or to make loans to other interested property owners and developers. Support for the fund comes from both public and private sources in the form of grants and borrowings. Every project undertaken with revolving fund monies is launched with the idea that at completion, maximum recovery of the dollars invested will be aggressively pursued. The recovered funds are then recycled to help restore or preserve other important structures.

The movement for revolving funds started in the late 1950's in Charleston and Savannah. These early programs, primarily privately funded, spread to Annapolis and Pittsburgh. Now public funds have been added to such efforts, for example, Seattle's revolving fund organization received general revenue sharing money for preservation work. No longer are preservationists using this tool for single buildings, but they are looking at the renewal of entire districts of important structures in both commercial and residential neighborhoods.

Most revolving funds programs are administered by private, tax-exempt non-profit organizations. This provides for timely and effective management of the necessary financial transactions and avoids the time constraints often imposed on bureaucracies by public regulations and laws. It also assures that funds recovered from individual projects will be kept at work in continuing preservation activities in accordance with each organization's corporate purposes made clear in its charter.

The newly enacted Tax Reform Act of 1976 has provided a means of enhancing private investment in the rehabilitation and reuse of historic buildings with its



provision to allow the write-off of the costs of rehabilitation on a straight line basis over a fast five year period. This would apply to properties which are listed as individual buildings on the National Register of Historic Places, within designated National Register Historic Districts, or within designated state or local districts whose standards for such designation are acceptable to the Secretary of the Interior.

The National Park Service will soon be developing regulations to permit the incentives, provided by the new law, to be realized by private investors. Among the significant issues to be faced are the methods by which eligible properties will be confirmed, appropriate rehabilitation plans for the properties approved before work is begun, and compliance assured

when the project is complete. To maintain investor confidence and motivation those regulations will have to be expeditious and not lead to any unexpected denials of tax benefits at completion of the project.

A Plan for Preservation and Tax Benefits

Architectural Conservation Trust (ACT) for Massachusetts, a newly formed statewide revolving fund, has conceived of a plan to conduct direct real estate activity to utilize the Tax Reform Act of 1976 as a means of generating additional funding



for its program. In the following paragraphs, this plan is presented as a model which other organizations may wish to follow as a means of returning previously underutilized buildings to a more productive role in their communities.

In selecting projects for its non-profit development activity, ACT for Massachusetts will choose properties which are located in downtown locations, are publicly-owned, are designated as appropriate historic structures and have a projected new use which can be sustained economically for the foreseeable future. It is understood that some subsidy in the form of public and private grants will be needed to achieve the last criteria.

Local Public Commitment

Assuming that a desirable project has been identified within a community, local public officials will be asked to make the first commitment in what will become an effective public/private partnership. They will be asked to lease the building to ACT for Massachusetts for a 99-year period, to commit Community Development Block Grant funds to aid in the financing of the rehabilitation work, and to commit additional local funds to enhance the streetscape in the immediate environs of the historic building.

The 99-year lease will permit the revolving fund to obtain rights to the use of the land and building without an acquisition cost, thereby avoiding a major front-end expense. Lease payments to the municipality will be set based upon a percentage

of gross rents to be derived from the ultimate use of the building. This will permit the city or town to receive income from the property as rent in lieu of taxes, returning the property to an income producing asset within the community. ACT for Massachusetts will benefit in that no tax payments must be made during construction, or until income from the use of the property is derived. This causes no loss to the community, because no tax revenue is being generated now due to its public ownership. Another significant benefit will be the predictability of the future payments to the community. As lenders are asked to provide financing for the project, the amount of these payments can be accurately forecast, dependent only on the level of future gross income from the property and not subject to the actions of a city assessor. Eliminating such uncertainty should enhance the ability of the revolving fund to obtain credit from institutional lenders.

After resolving the lease terms, the local community will be asked next to provide that portion of the funding for the rehabilitation of the structure which cannot be derived from institutional lenders. This can be provided from Community Development Block Grant funds. It is a permitted use for such funding. Since there has been an absence of private developer interest in renewing the target property before this, some form of public subsidy is now needed to assure the retention of the historic buildings, valued by the community. ACT for Massachusetts will endeavor to recover this grant later.

Finally, the local community will be asked to designate other funds to make landscaping and other improvements in public areas in proximity to the target property.

Experience in Boston and elsewhere convincingly has shown that such amenities have enhanced market attraction to recycled buildings. Such improvements do not benefit the target property alone, for they serve to extend the catalytic effect of an initial project within a district to neighboring buildings as well.

It is important that these local public grants should be identified as sources of funding for exterior improvements related

to the project. In this way, they can be considered as being more of a public benefit, than if they are considered simply as a substitute for equity, which might be construed by local officials as being only a benefit to the few long-term private investors.

Obtaining Credit from Institutional Lender

Once the initial support from the community is evidenced, a financial plan for the project will be prepared. This plan becomes the essential document to be submitted to a bank, or other institutional lender. A maximum construction loan and permanent mortgage will be secured which can be supported by the expected cash flow from the completed project and the value created by its future operating profit. If total costs for rehabilitation would amount to \$100,000, it is likely that financing in the amount of \$80,000 could be arranged. The lender will take a first mortgage on the leasehold improvements, as well as the land and building, so it therefore will have collateral valued at more than simply the costs of rehabilitation. The remaining \$20,000 needed to finance the construction costs in this example would be derived from the Community Development grant mentioned above. The financing to cover construction costs then is complete.

Tax Benefits from the Rehabilitation Costs

It must be remembered that tax deductions, related to the amortization of the rehabilitation costs, are only of value to those entities which have taxable income in excess of the amount each year to be amortized. For this reason the write-off has no value to the non-profit, revolving fund organization, but the tax benefit can be of value to other potential investors who can derive after-tax income through its inclusion on their individual, or corporate tax returns.

In the above example, the tax shelter, or the amount of the rehabilitation costs to be written off, will amount to \$20,000 per year over the five year period. If it is assumed that the potential investors are in a 50% tax bracket, \$10,000 of additional



after-tax income will be available if they invest in the revolving fund's project. By becoming limited partners, these tax benefits can be derived by the outside investors with only the amount of their investment to purchase the shelter at risk.

How much will these investors pay? The present value of the income from the tax shelter over the five years amounts to approximately \$25,000, given today's money market conditions. Therefore, an amount approaching this sum would be paid to derive the income. This \$25,000 payment, received by the revolving fund, then becomes a pure recovery of dollars into the revolving fund money pool, since the construction costs were completely financed by the combined loan and grant.

The revolving fund organization must be careful to assure that its project activity will have a continuing value to the outside investors, after the five years of benefit due to the tax shelter. Normal operation thereafter must provide sufficient yield to induce the investors to retain their ownership beyond fifteen years to avoid recapture provisions, whereby some of the earlier tax benefits could be lost when the property might be sold.

National Park Service Funding

When the project being undertaken by the revolving fund involves properties on the National Register, it is possible that grants-in-aid from the National Park Service also would be available as part of the development package. In the example referred to above, the \$20,000 of local Community Development funding might become a match for an additional \$20,000 of National Park Service funds, granted

through the local state historic preservation office. The amount of the mortgage should not change, so a total of \$120,000 would have been generated to cover the \$100,000 in rehabilitation costs. Immediately, a surplus of \$20,000 exists as an add-on to the revolving fund to which the additional \$25,000 is added when the tax shelter is sold.

The above presentation represents a simplified model of an exciting program for interaction between the public and private sector to accomplish historic preservation objectives. It offers the framework of a technique which can be followed by revolving funds throughout the country.

For further information and assistance, Architectural Heritage Foundation, founders of ACT for Massachusetts, may be contacted at 45 School Street, Boston, Massachusetts 02108. Public funding from the National Park Service through the Massachusetts Historical Commission and the National Endowment for the Arts, matched by grants from several private foundations, has enabled basic research to be conducted in revolving fund techniques which can be of assistance to other organizations. A book entitled *The Revolving Fund Handbook—A Guide to Preservation Development* will be available in the spring from the Architectural Heritage Foundation.

Mr. Aldrich is Director of the Architectural Heritage Foundation in Boston.

Investments and Trusts

by G. Randolph Worls

It is only after we have gained community approval for the proper operation of existing park and recreation facilities that we are in a position to seek and expect outside financial support. Therefore, it is mandatory that our departments create the proper image in our communities by being efficiently operated and managed. Clearly, prospective contributors are going to take into account your department's past and present accomplishments before considering the bestowing of any gifts.

The first and most important tool in dealing with prospective contributors is a master plan for development. It should be a plan that is easily understood and reviewed by anyone who might be interested in our programs and projects.

The Master Plan

In Wheeling, W. Va., we try to keep a ten-year development program outline on a master plan map. It is revised and updated every three or four years. Existing and proposed facilities are located on the map and a prospective contributor can review the development program for any of our park areas in a short time.

An additional advantage of an easily understandable master plan is that it limits proposals from well-meaning citizens for developments that are not suited to a particular area.

Promoting the master plan is important. Key people in the community should be made aware of your plans. They should include bank trust officers, attorneys and others who might participate in the preparation of wills and trust instruments. Business and industrial leaders should also be made aware of your plans for development.

The first and most important tool in dealing with prospective contributors is a master plan for development.

Trust Fund

About twenty years ago, the Wheeling Park Commission organized a corporation known as the Parks System Trust Fund. The purpose of this corporation was to

encourage gifts to be used for the development and improvement of public parks. The five trustees of the Trust Fund are the five Park Commissioners, but their control of this separate corporation is independent of their responsibilities as Park Commissioners. Contributions to the Fund are tax deductible items.

At the initiation of this program, a booklet titled, "Your Parks of the Future," was prepared to outline development plans. It received wide distribution and was the beginning of a solicitation campaign which received some \$250,000 at the outset.

The Trust Fund accepts contributions in two ways—general fund contributions and contributions designated for specific plans in the Master Plan. The trustees have complete discretion concerning the use of contributions to the general fund. The approach we normally use is to provide funds, at six percent interest, for park improvement projects that are self-liquidating. This means that money is loaned from the general fund to the Park Commission and the principal and interest are returned to the Trust Fund from the net profit from the operation.

Some thirty major park improvements, including facilities such as a park lodge, family vacation cabins, golf course, golf range, and tennis courts, have been realized through funds borrowed from the Parks System Trust Fund. Naturally, once these funds have been repaid, they are immediately made available to be loaned for other park improvements. Most recently a gift of nearly \$200,000 has been received and federal funds of almost \$800,000 have been generated for the first phase of the Good North American Zoo at Oglebay Park. This contribution was made as a direct result of the Wheeling Park Commission's Master Plan.

The trustees, from time to time, make grants from the Parks System Trust Fund for necessary park facilities which do not have a revenue potential. Grants to the Park Commission have helped build a garden center and a youth camp.

Contributions to the Fund designated for specific projects are transferred to the Park Commission when the project is undertaken. These funds are not loaned and are not returned to the Trust Fund.

This type of trust fund appeals to prospective donors because it is free of political involvement and public financing. To

the park system, zoo, or zoological society, it is an ideal vehicle through which gifts can be held and efficiently processed for the benefit of the parks and zoos.

The Trust Fund accepts contributions in two ways—general fund contributions and contributions designated for specific plans in the Master Plan.

A number of our leading citizens in Wheeling have seen the necessity for immediate land acquisition for future park and recreation use. Recently, we have been able to acquire some 700 acres of land for future park use. All of these acquisitions have been made through the Parks System Trust Fund. One man has personally contributed 290 acres. A few years ago this man decided that his farm adjoining Oglebay Park should become a part of Oglebay. He entered into a lease for the entire acreage with the Parks System Trust Fund. Since that time he has annually contributed a portion of this property to the Trust Fund, the value varying each year, depending upon his tax requirements. The Trust Fund has made this land available to the Park Commission for expansion of the park system.

Recognition for Gifts Received

A controversial subject in the parks and recreation field has been the acknowledgment of gifts and contributions. Some park departments have resisted the naming of park facilities after individuals and have also frowned upon the installation of plaques. I see nothing wrong with naming a certain facility after the donor, or at least placing a plaque indicating that the facility has been presented by a certain person or family. We feel certain that recognition of these contributors in a dignified way leads to additional contributions from other individuals. In order that our parks may not be marred by the installation of too many plaques, it is necessary that some policy be established so that a plaque is provided only for substantial gifts and contributions.

Contributions

Charitable contributions to a trust fund can come in many forms. They can obviously be a direct cash contribution; contributions in securities; a contribution of land; or contributions of valuable properties such as antiques, which would need to be appraised for their value. They can be in the form of a cash value life insurance policy where the benefactor pays annual tax deductible premiums which allow a lump sum cash settlement from the insurance policy to go to the trust at his death, and virtually a multitude of other means.

It is essential that administrators be prepared to analyze all the conditions surrounding the acceptance of gifts. Donors too often inject reversionary provisions and certain requirements of the agreement may prove embarrassing to the governmental agency or zoological society.

This type of trust fund appeals to prospective donors because it is free of political involvement and public financing.

There are three basic requirements to secure sizeable contributions:

- It must be possible for the contributor to place the contributions in a special trust fund rather than give them directly to a unit of government. Contributions to governmental agencies are virtually nonexistent.

- Normally, contributors give to projects in which they are personally interested and to a project which is unique and has the quality of excellence that makes it stand above normal development. A well-managed department with a creative master plan is in much better position to receive contributions than an agency lacking creative management.

- Contributors give to projects which: are unique in concept; are original in design; that benefit children; or enhance and improve environmental qualities of the community. Selling a project to a prospective donor must be carefully planned. Each prospective donor must be approached in a manner that specifically fits his or her particular situation and character. For this, there is no standard formula.

Gifts are sometimes emotional and timing is quite important. Move quickly when the opportunity presents itself. Again, a prepared plan and quick action in the event of an offer is of utmost importance.

Investments

First, it should be said that the following information is in no sense to be construed as professional legal or accounting counsel. A trust fund should be established only under a trust agreement prepared by a qualified attorney, and probably should be approved before execution by the CPA representing the group or organization.

When completed, proper application should be made to the Internal Revenue Service to obtain tax-exempt status. This is important to the trust fund so that its income is not subject to federal income tax. It is important to contributors in order to qualify their contributions as tax deductible for them.

Caution

The trust fund can probably not be used to accumulate funds for an indefinite period. The fund will be expected to periodically distribute some of its income or capital to be used for purposes stated in the trust agreement. Also, the agreement will provide that the fund is established for certain purposes and proceeds cannot be used for other than the stated purposes.

We feel certain that recognition of these contributors in a dignified way leads to additional contributions from other individuals.

The board of trustees responsible for the fund can handle the management in one of several ways:

1. Delegate the management of funds to a bank or investment corporation which will handle the investments completely, retain possession of securities, etc., and make a periodic report of assets, income, and transactions. On a public benefit or charitable fund, the fee is usually nominal.





2. Designate an individual who would receive advice on general policy and who would report possible and recommended investments and then issue instructions to the bank on investment procedures. Again, the bank would handle the detailed activity, hold the securities, and provide reports—for a fee.

3. Handle their own investments through brokers and/or banks, keep securities in their own possession, and do their own accounting. This is not usually feasible unless the activity can justify a full-time expert in the field.

In making investments, consideration must be given to the possible segregation of funds contributed for a specific purpose. Such funds may be consolidated with the general funds, but a separate record must be kept of such obligations and the matter of timely liquidation may be a problem.

The following list of possible uses for fund money is not all-inclusive and definitions are offered only for those items which seem to be confusing to those not familiar with the terms:

- *Checking Account*—Usually not necessary as trustee will transfer funds and issue checks as instructed.
- *Savings Account*—Interest bearing, but money available on demand.
- *Certificate of Deposit*—Interest bearing (usually at higher rate than savings account); rates depend on amount and length of time for which purchase is made. A minimum amount is required and penalties are assessed for early withdrawal.
- *Savings Certificate*—Another name for Certificate of Deposit.
- *U.S. Treasury Bills*—Short term obligations—not over one year. Purchased at a discount—face value paid at maturity—bought at auction—always marketable.
- *U.S. Treasury Notes*—Really short-term bonds but have much longer terms than Treasury Bills—usually bought at face value or at discount or premium—bear interest coupons at varying rates which are payable semi-annually—face value paid at maturity—usually readily marketable.
- *Miscellaneous Government Securities*—Available in several forms such as debentures or certificates and issued by agencies such as Federal National Mortgage Association (Fanny Mae),

Government National Mortgage Association (Ginny Mae), U.S. Intermediate Credit Bank. Interest rates vary widely.

- *Commercial Paper*—Promises to pay by private corporations, usually large industrials or finance companies. Interest rates comparable to or higher than governments—may be rather short-term obligations—usually marketable, but could be at a discount at any given time—no government guarantee.
- *Bonds, Preferred Stocks, Common Stocks, Real Estate, and Mortgages*—These are common items, some of which have come into favor for trust funds only recently (unless the trust agreement provides otherwise), depending on judgment of trustees as to safety, rate of return, and necessity for liquidity.

In making investments, consideration must be given to the possible segregation of funds contributed for a specific purpose.

Park and recreation departments and zoos are presented with an outstanding opportunity to secure gifts and endowments to an extent enjoyed by few other professions through trust funds. Such funds can be vital to the growth and development of public agencies but only after these agencies have gained community approval for the proper operation of existing facilities. The master plan is crucial to the development of our parks and the development of a regular pattern of public confidence and private donations.

Mr. Worls is General Manager of Parks, Oglesbay Park, Wheeling, W. Va.

Gift and Take

Every Christmas, children make up elaborate lists for Santa of all the toys they could ever imagine owning. Parents strain to meet the demands, but often the list is much longer than the wallet will stretch.

The same is often true of the lists drawn up by park administrators when they begin planning next year's budget. The lists of needs far exceeds the amount of money available. To give Santa a little help, the Albuquerque Parks and Recreation Department has decided to take their list to the public.

With some help from the Federal Bureau of Outdoor Recreation and inspiration from the New York Parks Council, the Department published a catalog of needs and invited people to make tax deductible contributions to the "Gifts for Parks" fund at a local bank.

The catalog lists everything from a \$10 shrub to be planted in a park of your choice to a tennis court for \$10,000. In addition to objects and facilities, the catalog suggests that surplus lands in specified areas would be gratefully accepted.

It has been less than a year since the catalog was published, and while the results of the campaign have not been overwhelming, the Parks Department is encouraged.

The catalog lists everything from a \$10 shrub to be planted in a park of your choice to a tennis court for \$10,000.

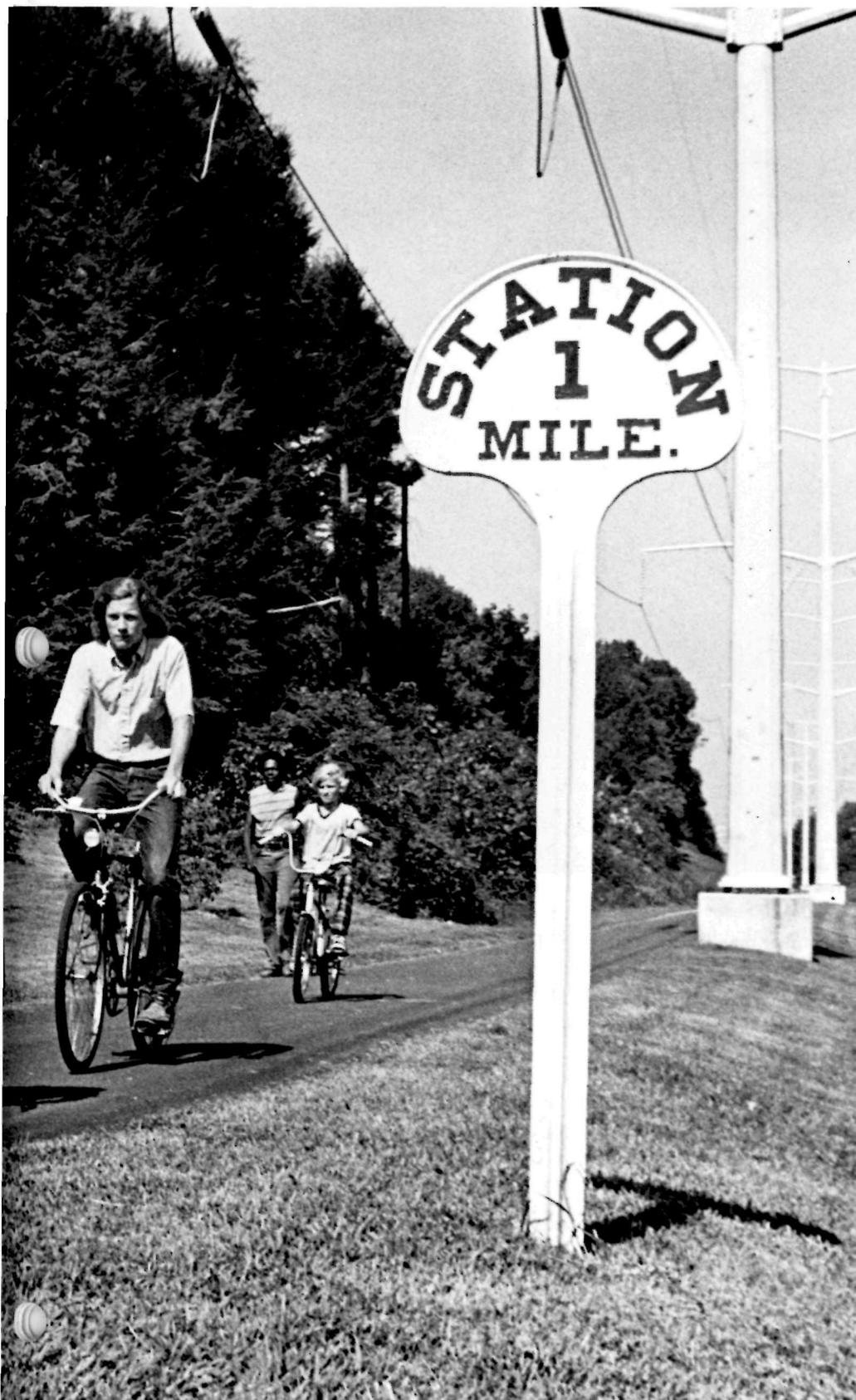
"The most successful part of the program," says Janet Saiers, Education and Publicity Coordinator for the Albuquerque Parks and Recreation Department, "has been the donation of trees by private individuals to our parks."

The city's parks maintenance division recently invested in a mechanized tree spade that enables the parks department to dig up and transplant trees in a matter of minutes with a minimum effort.

"We estimate that with very little publicity, we have received about \$1800 worth of trees and greatly enhanced our parks with them," says Saiers.



An old railroad right-of-way donated to a park for a bike trail.



The Parks Department visits the home of someone wishing to transplant a tree from his or her property, makes an evaluation of the tree's worth, gives them a letter to that effect, and takes the trees away. The city gets a tree for the price of bringing the tree spade on site and the donor gets a tax break.

In addition to the donated trees, elementary schools have contributed funds through bake sales, and a neighborhood association has raised money for landscape dividers in an area near their homes.

"We're trying to get bike shops to donate bike racks," says Saiers, "and we hope to interest McDonald's restaurant in making a donation."

In addition to the catalog, Saiers reports that efforts to get a community group to sponsor a unique project, one for which they will get credit, have been quite successful. For example, in the city's major civic plaza, there is a public flower garden, and for \$2,000 a group can sponsor the entire planting and get positive visibility in the community. The city is exploring the idea of getting the phone company or the city water department to enclose a notice about their fundraising projects in their bills.

The whole idea in Albuquerque is leverage—even the printing costs for the gifts catalog were donated by the printing company!

Tapping the Corporate Donor

If you are located near a branch of a major industry, its headquarters or the main plant of a local industry, you may have a ready and willing donor of land or facilities. The motivation for such gifts may well be a tax deduction, it may be community relations, or, it may be that a tract of land in their possession is of limited value on the open market but would be an excellent site for a park or recreation area, and a protected "buffer zone" shielding the area around the plant from future development.

The Bureau of Outdoor Recreation keeps track of instances of private donations of land and facilities whenever pos-



sible. Here are a few examples of corporate donations provided by BOR:

- A complex system of woodland trails crossing land in Eastern Texas has been made possible through the help of the Texas Forestry Association along with International Paper, Owens-Illinois, Southland Paper, Champion International, Eastex, Inc., Kirby Lumber and several individual landowners. The trails range in length and nature from less than half a mile to up to fifty miles long.

- Bowaters Corp., a paper manufacturing firm in the southeast, has a multiple-use management program which sets aside outstanding scenic areas to be retained in their natural state as "Pocket Wildernesses." The areas are not planted,

and timber management practices do not invade these preserves. Four such areas operated and maintained by Bowaters in Tennessee and North Carolina are included in the National Trails System. They comprise over 1600 acres with 20 miles of trails.

In addition, Bowater owns and preserves for public use and enjoyment some of nature's unusual phenomena, "sag ponds," that is, ponds which contain a number of plants normally found only in coastal areas.

- A former sandpit mine owned by the Dolese Company near Oklahoma City has been given to the city for a park to be known as the Oklahoma City Youth Park. The company donated 89 acres of the 157-acre tract and the city purchased 69 acres. The donation was valued at \$1.4 million.

When development is complete, the park will have a system of trails for biking, hiking and jogging, picnic and day camping accommodations, a small lake, playgrounds, sports fields and support facilities. Several foundations and civic associations have pledged large amounts of money to aid in the park's development.

- The Western Energy Company donated an urban park complex to Rosebud County in Montana. The donation included 54 acres of land worth \$263,000, completed park facilities worth \$125,617, and a cash donation of \$138,000. Additional funds in matching money from the Federal Land and Water Conservation Fund will help develop swimming facilities, playgrounds, basketball courts, softball fields, tennis courts, picnic areas, trails and supporting facilities.

In Support of Self-Operated Facilities

by Darrell Winslow



There is little doubt in my mind that the trend of the future is toward building facilities which will produce revenues, in short, plowing money back into serving the people.

I don't think we can afford to take the easy way out and have concessions run by people outside our parks. We need to put together a blend of facilities that will produce revenue, so that we aren't so dependent on tax dollars. You cannot lease a facility and expect the revenue to come back and benefit the general public. If a facility is making a profit, it should be, I believe, for the absolute benefit of the people involved.

I don't doubt that there are some special cases where agencies do a magnificent job of working with private entrepreneurs and operating on a percentage, but I think these instances are extremely rare. I don't think it will be too long before we read in our professional journals that certain municipalities are furnishing their parks and recreation services at no cost to the taxpayer. I believe capital funds may be available to develop various programs and facilities, but the operational cost in the future, for those far-sighted agencies, will be met by fees and charges. It won't be long before we see whole departments that are 100% self-sustaining.

It's going to take extremely competent people, trained in accounting, blended

with a lot of creative minds to come up with the right combination. I should point out, however, that even though we shoot for quality and aim to have our services operate on a fee-basis, we have to develop fee structures in such a way that they do not exclude those who cannot pay. But for everyone, those who pay less because that is all they can afford, and for those who pay more, we have to go first class with a lot of creative talent to make whatever we do worthwhile for the people we serve.

Regardless of our income, I think people want to go first class—meaning that whatever we build, whatever we do should be well-conceived and well-managed. I firmly believe that if you have a well-designed, easy to maintain facility, you will draw people to your parks.

There are hundreds of different ways to raise funds through fees, grants and donations. Many are discussed in the pages of this issue of *Trends*. If we stay close to the people we serve, meet their needs and provide quality service, the revenue will follow. But not without a lot of hard work. That means bringing in citizens' committees to raise funds, talking with different community groups about donations, using volunteer help from every sector of our society, planning long in advance to avoid getting into a financial hole.

The goal of 100% self-sufficiency is not going to come overnight. But the idea that we can show some profit for our efforts is bound to meet with a favorable public re-

sponse (assuming that fees are on a par with others in the private sector). Politicians know that if you appropriate funds to an obviously successful endeavor, that you are multiplying your dollar. If you can demonstrate that in your budget, the public will have greater respect for your efforts.

We work in a complex profession where we deal with people from virtually every walk of life. And for every one of them, we want to offer first class services, first class facilities. The only way to do that is to operate on a good sound financial basis with planning that carefully considers the revenue potential of every project, regardless of its size. We have an opportunity to be leaders in our community, to diminish the overall burden on the taxpayer in favor of services and facilities which are paid for by the users. The success of our efforts has a direct relationship to every taxpayer—what we do enhances or detracts from their property values. The more tangible our successes, the higher their property values.

If we are to continue to do a quality job in parks and recreation, we must keep in mind the benefits to the larger community as well as to the users of our facilities.

Mr. Winslow is executive director of the Northern Virginia Regional Park Authority.

Financing Historic Preservation

With the bicentennial year behind us, there may be a feeling that funds for historic preservation projects may not be as accessible as they were when "bicentennial" was on everyone's mind, including those well-tapped funding sources.

In fact, the bicentennial year has left preservationists with a rich legacy—a number of important federal and state programs which will aid future preservation efforts—everything from outright grants to loans to special tax incentives.

The following information on *Sources of Preservation Funding* was prepared by the Planning Branch, National Register of Historic Places, National Park Service. It is the most up-to-date and complete listing of federal and other major programs offering preservation funding and incentives for preservation efforts.

Local Public Works Capital Development and Investment Program is authorized by the Local Public Works Employment Act of 1976 and administered by the Economic Development Administration (EDA) of the Department of Commerce. On October 2, 1976, \$3.2 billion was appropriated to fund state or local public works projects in areas of high unemployment, especially where unemployment is related to the construction industry. Projects involving rehabilitation of state or locally-owned structures or improvement of basic neighborhood conditions (sewers, pavements, etc.) could substantially benefit historic preservation. Under this program, EDA is required to approve projects quickly so that funding and implementation can be initiated within 90 days of project approval. Since emergency public works programs of this type are only introduced sporadically, preservationists must be ready to capitalize on such programs when they are announced. For more information, contact the appropriate EDA Regional Office.

Title I Home Improvement Loan program provides FHA insurance for loans made by private financial institutions to finance property improvements that protect or increase the livability or utility of residential or other properties. Currently



an owner of a single-family home can borrow up to \$10,000 for 12 years. Maximum loans on multifamily structures are \$5,000 per dwelling unit, not to exceed \$25,000. All loans are made at market rates. For more information, contact the appropriate HUD area office.

Historic Preservation Loan program is a new effort which expands the existing Title I Home Improvement Loan program by providing FHA insurance for loans to finance the preservation, restoration, or rehabilitation of properties listed in or determined eligible for listing in the National Register of Historic Places, including all residential properties within a National Register district. Available from private lending institutions at market rates, these loans will be for up to \$15,000 per dwelling unit (not to exceed \$30,000) for 15 years. (Community development block grants may be used to subsidize the interest on rehabilitation loans, including Title I loans, made at market rates by private financial institutions). State Historic Preservation Officers (SHPO's) must review proposed improvements. The program is not yet operational, but preservation organizations can begin informing property owners and convincing local financial institutions of the need to make money available for loans. For more information write the Secretary, Department of Housing and Urban Development (HUD), 451 Seventh Street, SW., Washington, D.C. 20410

Community Development Block Grant program supplies federal funds directly to communities for projects that will improve urban living conditions through housing and environmental changes. The community can use block grants to fund such preservation-related activities as surveys of cultural resources; development of an historic preservation plan; studies for the adoption of regulatory or protective ordinances; establishment of financial programs, including low-interest loans and grants for rehabilitation of historically and architecturally significant structures; establishment of a revolving fund for the acquisition, rehabilitation, and disposition of historic properties; or easement programs. While considered local money for the purposes of federal

matching grant programs (such as the National Park Service's grants-in-aid program), block grant funding carries with it the responsibility to comply with federal laws and regulations protecting cultural resources. A total of \$3.148 billion has been appropriated for fiscal year 1977, of which not more than \$100 million is designated for hold harmless grants to metropolitan cities, urban counties, and other units of general local government within metropolitan areas. At least \$100 million has been earmarked for discretionary grants to suburban areas, and another \$100 million has been appropriated for urgent community development needs. For more information, write the appropriate HUD area office.

HUD Section 8 encourages the provision of lower-income housing through rent payment contracts with property owners made on behalf of eligible families occupying new, substantially rehabilitated or existing rental units. Owners must find their own sources of funding for construction or rehabilitation; buildings must meet appropriate standards. In the case of existing units, it may be public housing agencies that will contract with property owners. The Housing Authorization Act of 1976 directs HUD to allocate Section 8 funds in accordance with block grant communities' Housing Assistance Plans (HAP's). Therefore, the priority assigned to rehabilitation of units is established by the individual community. A total of \$675 million has been appropriated for rent payments for fiscal year 1977. For more information, call the appropriate HUD area office.

701 (Comprehensive Planning Assistance) can be used for the following preservation-related activities, as long as they are part of a comprehensive plan: development of criteria for evaluation of historic properties; surveys; identification of historic properties subject to destruction and/or deterioration; consideration of the relationship of historic properties to other elements of comprehensive planning in the jurisdiction; determination of preliminary cost estimates for the rehabilitation or restoration of significant buildings or districts; preparation of district legislation, model preservation contracts, and general administrative and budgetary measures; and preparation of an historic preserva-

tion program outlining action needed. The fiscal year 1977 appropriation is \$6.25 million. It is still unresolved as to whether (because of reduced funding for 701) communities receiving block grants will be permitted to use block grant funds for planning purposes as outlined in the 701 program. For more information call the appropriate HUD area office.

HUD Section 312 Loans are for repairs and improvements needed to make a privately owned property comply with local building codes. A total of \$50 million has been appropriated for fiscal year 1977. This, together with \$30 million in funds that have been carried over or repaid into the Section 312 revolving fund, should make for an \$80 million rehabilitation loan program in fiscal year 1977.

Property Release Option Program (PROP). Through PROP, HUD sells to local governments (for \$1) HUD-owned properties with a value of less than \$5,000. HUD has disposed of 3,458 properties through this program so far. Localities can rehabilitate, demolish, and/or sell them at their discretion. Preservationists can (1) periodically call HUD area offices for a list of available properties, and (2) buy appropriate properties to restore or to demolish to provide open space.

Urban Renewal. Although the Urban Renewal program has been terminated, some areas still have unexpended Urban Renewal funds for uncompleted Urban Renewal projects. Where such Urban Renewal programs are still in effect, it is still possible for local agencies to write down the cost of historic properties to as little as \$1 where circumstances dictate, write down cleared land around historic properties, and provide \$90,000 for restoration and/or \$50,000 for moving properties listed in or determined by the Secretary of the Interior to be eligible for inclusion in the National Register.

HUD Section 202 Housing for the Elderly and Handicapped Program provides for new construction or substantial rehabilitation of properties. A \$750 million loan limitation was appropriated for fiscal year 1977.



HUD Urban Homesteading Program provides for the conditional conveyance, at low cost, of unoccupied residential property to an individual or family. To attain ownership the recipient must occupy the property for a minimum of 3 years, make necessary repairs, and permit periodic inspections. On October 6, 1976, HUD announced an additional \$6.25 million in HUD-acquired properties and \$8 million more in low cost rehabilitation loans for fiscal year 1977 for 23 cities already participating in the program as well as some new cities (not yet announced). This new commitment of funding boosts to \$11.25 million in property and \$13 million in loans, HUD's commitment to the Urban Homesteading Program.

HUD Section 235 provides subsidies to low and moderate income families to purchase new or substantially rehabilitated single-family homes or condominiums. The Housing Authorization Act of 1976 revised this program so that benefits could be provided to a wider range of lower-income families. The eligible income ceiling was raised from 89 percent of median family income in an area to 95 percent of the median income. The mortgage limits were also increased to \$25,000 (\$29,000 for a family of five or more), and in designated high cost areas to \$29,000 (\$33,000 for a family of five or more). For more information contact the appropriate HUD area office.

The Urban Reinvestment Task Force operates programs that help neighborhoods fight deterioration and disinvest-

ment. Through the Task Force's Neighborhood Housing Services program, neighborhood partnerships are set up between the residents, the private sector, and the local government. These partnerships are provided technical assistance and receive Task Force grants which are used to create high risk revolving loan funds which stimulate lending by financial institutions. Grants are also available for the Task Force's Neighborhood Preservation Projects program. These grants are made to existing neighborhood programs for specific projects which, if successful, might provide useful models for other neighborhoods. Provision has been

made for \$4.5 million to fund Task Force programs in fiscal year 1977. For additional information, write the Urban Reinvestment Task Force, 320 First Street, N.W., Washington, D.C. 20552.

National Park Service Grants. Matching grants are issued to States, the District of Columbia, territories, and the National Trust. Funds may be used to survey the State for historic and cultural resources, prepare nominations to the National Register, and acquire and preserve properties listed in the Register. Grants provide 70 percent of costs for survey and planning; 50 percent for acquisition or development. Funds may be transferred by State Historic Preservation Officers to private organizations, individuals, or governmental subdivisions. Appropriation for fiscal year 1977 is \$17.5 million. The Land and Water Conservation Fund Act (passed September 28, 1976) authorizes \$24.4 million for fiscal year 1977, \$100 million each for fiscal years 1978 and 1979, and \$150 million each for fiscal years 1980 and 1981 for National Park Service grants. SHPO's are also good sources of information on funding available within the State, preservation techniques, and protection of cultural resources. For more information, write the appropriate State Historic Preservation Officer or the Grants Administration Division, National Park Service, Washington, D.C. 20240.

The Archeological and Historic Preservation Act of 1974 makes Federal construction programs and all programs licensed or otherwise assisted by Federal agencies responsible for the damage they may cause to the Nation's scientific, prehistoric, historic, and archeological resources. The act provides agencies with specific authority to conduct necessary data recovery investigations in conjunction with authorized, funded projects. Federal agencies may seek appropriations, obligate existing funds, or use 1 percent of project funds to pay expenses. For more information, write: Office of Archeology and Historic Preservation, National Park Service, Washington, D.C. 20240.

Consultant Service Grants provided by the National Trust on a matching basis, go to nonprofit or public member organizations to pay for consultants on preservation problems. Grants average \$1,000 to \$2,000 and support projects such as historic district and property feasibility studies. Write National Trust for Historic Preservation, 740-748 Jackson Place, N.W., Washington, D.C. 20006.

National Historic Preservation Fund, sponsored by the National Trust, provides low interest loans to nonprofit or public member organizations to establish revolving funds for improving properties listed in or eligible for listing in the National Register. The original \$300,000 fund has been enlarged by a \$500,000 grant from the Mellon Foundation. Loans are expected to average between \$25,000 and \$50,000. Organizations intending to apply for these loans are encouraged to send a letter to the Trust explaining how the loan will be used before the application is submitted. Further information about this program may be obtained from the National Trust, 740-748 Jackson Place, N.W., Washington, D.C. 20006

Revenue Sharing is a form of financial assistance in which Federal funds are allocated to state and local governments, to be used in accordance with the same state and local laws and procedures which govern other forms of state and local spending. On October 13, 1976, the President signed into law a measure which appropriates \$25.6 billion over the next 3 $\frac{3}{4}$ years. For more information, contact the Office of Revenue Sharing, Department of the Treasury.

Coastal Zone Management Act of 1976. Signed into law on July 26, 1976, the new act authorizes grants for the development of land management programs affecting the land and water resources of a state's coastal zone. The management program for each coastal state must meet nine requirements to be eligible for grant funding. Significant for historic preservation is the requirement (effective as of October 1, 1978) that the management program include a planning process for the protection of, and access to, among other things, public coastal areas of environmental, recreational, historical, aesthetic, ecological, or cultural value. This could be an important new opportunity for funding preservation planning. A total of \$20 million has

been authorized for the grants program for each of fiscal years 1977, 1978, and 1979. Final regulations for the program are expected by January, 1977. For more information, contact the National Oceanic and Atmospheric Administration, Department of Commerce.

Amtrak Improvement Act of 1976 was signed into law October 19, 1976. It contains an amendment which authorizes the National Endowment for the Arts to administer a \$5 million matching grants program to encourage the acquisition and utilization of rail facilities buildings of historic or architectural significance. Pending completion of reuse plans, \$2.5 million is authorized for interim maintenance, and \$2.5 million for planning costs.

Funding Possibilities Pending

Small Business Administration has proposed a new regulation that would encourage rehabilitation of residential and commercial properties. Published for comment in the "Federal Register" on August 10, 1976, the proposal would expand the eligibility for business loans to small general contractors who construct or rehabilitate residential and commercial properties for immediate resale for their own account, as distinguished from acquisition or construction for operational holding, investment, or speculative purposes. For more information, contact the Small Business Administration, 1441 L Street, N.W., Washington, D.C. 20416.

State Funding Sources

Many states have programs and laws that may be used effectively to encourage and finance preservation efforts. Contact the appropriate State Historic Preservation Officer (SHPO) for information on such programs and other preservation-related legislation in a given State.

For example, several States have *preservation grant programs* funded by State appropriations; e.g., Alaska, Connecticut, Colorado, Florida, Georgia, Kentucky, Massachusetts, Michigan, and Vermont. Also, many States have *State Housing Fi-*

nance Agencies which provide rehabilitation loans and grants to stimulate housing; e.g., Colorado, Hawaii, Maryland, Massachusetts, Minnesota, New Jersey, New York, Pennsylvania, Rhode Island, and Utah. The Secretary of HUD is authorized to provide such agencies technical assistance in planning and implementing activities.

Inducements for Preservation

National Flood Insurance Program. The Housing Authorization Act of 1976 amends the Flood Disaster Protection Act of 1973 to allow certain types of loans to be exempted from the flood insurance requirement—these exemptions could help to encourage rehabilitation in areas that have been designated special hazard areas but that have not yet begun to participate in the flood insurance program. *Eligible loans include:*

1. Any loan to finance the acquisition of a residential dwelling occupied as a residence prior to March 1, 1976, or 1 year following identification of the area within which such dwelling is located as an area containing special flood hazards, whichever is later, or any loan made to extend, renew, or increase the financing or refinancing in connection with such a dwelling.

2. Any loan that does not exceed an amount prescribed by the Secretary of HUD, to finance the acquisition of a building or structure completed and occupied by a small business concern, as defined by the Secretary of HUD prior to January 1, 1976. (It is expected that the definition of "Small Business" will be defined in accordance with the Small Business Administration's definition of the term and that the amount will be \$100,000).

3. Any loan or loans which in the aggregate do not exceed \$5,000 to finance improvements to or rehabilitation of a building or structure occupied as a residence prior to January 1, 1976.

4. Any loan or loans, which in the aggregate, do not exceed an amount prescribed by the Secretary, to finance non-residential additions or improvements to be used solely for agricultural purposes on a farm (it is expected that the amount will be \$25,000).

This amendment does not change the insurance requirements for properties funded through National Park Service historic preservation grants.

Tax Reform Act of 1976. One provision is "Tax Incentives to Encourage the Preservation of Historic Structures." Provides for the amortization of rehabilitation expenditures over a 5-year period for National Register properties, properties in a National Register historic district that are certified by the Secretary of the Interior as being significant to the district, or for properties located in historic districts designated under a statute of the appropriate State or local government if such statute is certified by the Secretary of the Interior as containing criteria which will substantially achieve the purpose of preserving and rehabilitating buildings of historic significance to the district. Rehabilitation must be "certified." In many cases, the taxpayer who purchases an historic building and rehabilitates it will be permitted to utilize the accelerated method of depreciation. The provision also disallows deductions for demolition of certified historic structures and deductions for properties erected on a site previously occupied by an historic structure on or after June 30, 1976. (See story on Revolving Loan funds and Tax Reform Act, this issue).

Preservation Tools

Tax Increment Financing. Through this technique, property taxes collected above a designated amount in a particular district are set aside for use only within the designated area. Money can immediately pay for any special needs of the area or can be invested for future use. This may require State enabling legislation; California and Minnesota have it.

Revolving Funds, a technique to multiply funds; can be established with block grants, NPS grants, National Trust funds, Urban Reinvestment Task Force Funds, or other sources. Some systems acquire, preserve, and sell historic properties; other systems are for preservation loans to owners. Proceeds return to the fund for other projects so funds and their impact are multiplied. Private organizations as well as local and State governments can utilize this technique (e.g., the State of Maryland has a revolving fund program). An excellent guide to establishing and operating a revolving fund is "Revolving Funds for Historic Preservation: A Manual of Practice" by Arthur Ziegler, Leopold Adler, and Walter Kidney; it is available from the National Trust Bookstore, 740-748 Jackson Place, N.W., Washington, D.C. 20006. Architectural Heritage, a nonprofit organization, is providing management services for revolving funds on the state and regional level. Write: Architectural Heritage Foundation, 45 School Street, Boston, Massachusetts 02108. (Also, see story on Revolving Loan Funds and Tax Reform Act, this issue).

Who Can You Turn To?

The following list of publications and organizations may be of assistance in locating sources of assistance. (See also, Financing Historic Preservation).

The Catalog of Federal Domestic Assistance, Washington, D.C., U.S. Gov't Printing Office, 1976

The Cultural Directory, New York Associated, Councils on the Arts, 1975

Digest of Insurable Loans, (HUD Handbook 4000.1) Sept., 1975, Washington, D.C. 20410

Federal Programs for Neighborhood Conservation, Advisory Council on Historic Preservation, 1522 K St., NW, Suite 430, Washington, D.C.

Foundation News (periodical) Council on Foundations, 888 Seventh Ave., New York, NY 10019

The Foundation Directory, N.Y., Columbus University Press, (also *Foundation Center Source Book*, *Foundation Center Data Bank*, all available from the Foundation Center, 888 7th Ave., N.Y., N.Y. 10019

Giving USA (periodical), American Association of Fund-Raising Counsel, Inc., 500 Fifth Ave., New York, N.Y. 10036

Grantsmanship Center News (periodical), Grantsmanship Center, 7815 S. Vermont Ave., P.O. Box 44759, Los Angeles, Calif. 90044

A Guide to Federal Programs for Historic Preservation, Washington, D.C., Preservation Press. 1976 Supplement

Guide to Federal Programs for Rural Development, Rural Development Service, U.S. Department of Agriculture, Washington, D.C. 20250

Guide to New Approaches to Financing Parks and Recreation, Arlington, Va., The National Recreation and Park Association, 1970.

A Guide to State Historic Preservation Programs, Washington, D.C., Preservation Press, 1976 Edition

Keep American Beautiful, Inc., 99 Park Ave., New York, N.Y. 10016

Newsbriefs (periodical), Lutheran Resources Commission—Washington, 1346 Connecticut Ave., NW, Suite 823, Washington, D.C. 20036

The Philanthropy Monthly (periodical), National Council on Philanthropy, 205 Main Street, Danbury, Conn. 06810

Private Assistance in Outdoor Recreation, Bureau of Outdoor Recreation, Washington, D.C. (GPO 0-587-270)

The Revolving Fund Handbook—A Guide for Preservation Development (due to be published in Spring, 1977), Architectural Heritage Foundation, Old City Hall, 45 School St., Boston, Massachusetts 02108. \$5.95

Successful Bond Election Campaigns, Portland Cement Assoc., Old Orchard Rd., Skokie, Illinois 60076

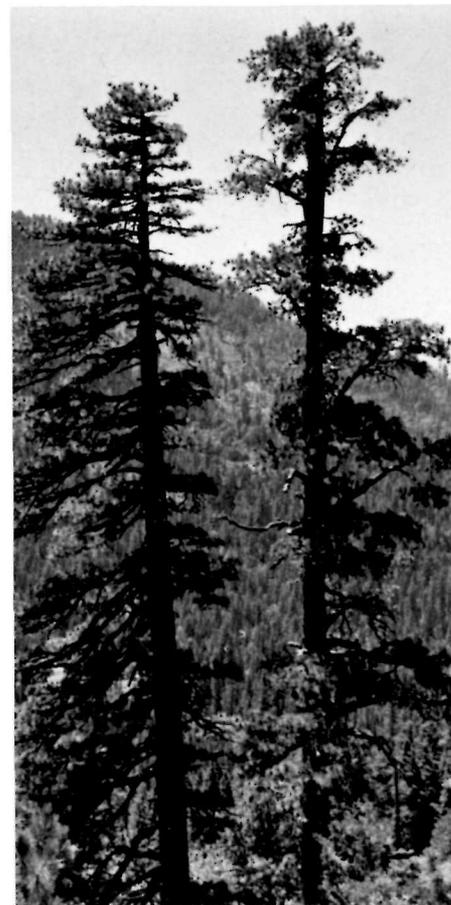
Sierra Club, 530 Bush St., San Francisco, Calif. 94108

Taft Information System, 1000 Vermont Ave., N.W., Washington, D.C. 20036

Volunteer Conservation Corps, National Hiking & Ski Touring Assoc., P.O. Box 7421, Colorado Springs, Colorado 80933

Volunteers in Parks program, c/o Betty De Longchamps, Div. of Interpretation and Visitor Services, NPS, U.S. Department of the Interior, Washington, D.C. 20240

Youth Conservation Corps, Box 2975, Washington, D.C. 20013



FOUNDATION CENTER LIBRARIES

Main Library:

The Foundation Center
888 Seventh Avenue
New York, New York 10019

Branch Library:

1001 Connecticut Avenue, N.W.
Washington, D.C. 20036

Regional Depository Libraries:

The Associated Foundation of Greater
Boston
One Boston Place, Suite 948
Boston, Massachusetts 02108

Cleveland Foundation Library
700 National City Bank Building
Cleveland, Ohio 44114

The Newberry Library
60 West Walton Street
Chicago, Illinois 60610

Danforth Foundation Library
222 South Central Avenue
St. Louis, Missouri 63105

Foundation Library Collection
Atlanta Public Library
126 Carnegie Way, N.W.
Atlanta, Georgia 30303

Regional Foundation Library
The Hogg Foundation for Mental
Health
The University of Texas
Austin, Texas 78712

Foundation Collection
Reference Department
University Research Library
University of California
Los Angeles, California 90024

San Francisco Public Library
Business Branch
530 Kearny Street
San Francisco, California 94108

Geographical Coverage:

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New Hampshire, Rhode Island,
Vermont

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Columbia, New Jersey, Ohio,
Pennsylvania, West Virginia

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North Dakota, South Dakota,
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